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TITLE 6—AGRICULTURAL CREDIT

Chapter IV—Production and Marketing Administration and Commodity Credit Corporation, Department of Agriculture

Subchapter C—Loans, Purchases, and Other Operations

[1948 C. C. C. Corn Bulletin 1, Supp. 2]

PART 606—CORN

SUBPART—1948 CORN RESEAL LOAN PROGRAM

1948 CORN PRICE SUPPORT PROGRAM

This bulletin states the requirements with respect to a program (hereinafter referred to as the corn reseal program) to extend loans on 1948-crop corn in farm-storage and to make farm-storage loans available on 1948-crop corn covered by purchase agreements in areas where loans were available. The program has been formulated by the Commodity Credit Corporation (hereinafter referred to as CCC) and the Production and Marketing Administration (hereinafter referred to as PMA) as part of the 1948 Corn Price Support Program (13 F. R. 5417, 5899, 6227, 6529, 8175 and 14 F. R. 917). The program will be carried out by PMA under the general supervision and direction of the Manager, CCC.

Sec.

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AUTHORITY: §§ 606.51 to 606.65, issued under sec. 1 (a), 62 Stat. 1247, sec. 5 (a), 62 Stat. 1072.

§ 606.51 *Applicable sections of 1948 corn loan program.* The following sections of the 1948 Corn Price Support Program, published in 13 F. R. 5417, 5899, 6227, 6529, 8175, and 14 F. R. 917, shall be applicable in their entirety to the 1948 Corn Reseal Program:

§ 606.1 *Administration;* § 606.8 *Determination of quantity;* §606.9 *Determination of dockage;* § 606.13 *Interest rate;* § 606.15 *Safeguarding of the corn;* § 606.16 *Insurance;* § 606.17 *Loss or damage to the corn;* § 606.18 *Personal liability;* § 606.20 *Removal of the corn under loan;* § 606.21 *Release of the corn under loan;* § 606.22 *Purchase of notes.* Other sections of the 1948 Corn Price Support Program Bulletin shall be applicable to the extent indicated herein.

§ 606.52 *Availability* — (a) *Area.* The reseal program will be available in all areas where loans were available under the 1948 Corn Price Support Program. Only farm-storage loans will be made or extended under this program.

(b) *Time.* The producer who desires to participate in the reseal program rather than to liquidate his loan, or sell his corn to CCC under his purchase agreement, must make application to the county committee and sign and deliver the applicable documents to the county committee not later than October 31, 1949.

(c) *Source.* Producers desiring to participate in the reseal program should make application to the county committee, which approved his loan or purchase agreement.

Loans on corn covered by purchase agreements will be made direct by CCC only and disbursement will be made by sight draft drawn on CCC by the State PMA office.

§ 606.53 *Eligible producer.* An eligible producer shall be any individual, partnership, association, corporation, or other legal entity who produced the corn in 1948 as landowner, landlord, tenant, or sharecropper, and who either completed a loan or signed a purchase agreement on farm-stored corn of the 1948 crop.

§ 606.54 *Eligible corn.* Eligible corn shall be ear or shelled field corn produced in 1948. Such corn must be in farm-storage, must never have been commingled with corn produced by others, and must be under loan or covered by a purchase agreement.

(a) The beneficial interest in such corn must be in the producer tendering the corn for a loan and must always have been in him or in him and a former pro-

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FEDERAL REGISTER

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ducer whom he succeeded before the corn was harvested.

(b) Corn covered by a purchase agreement and being placed under loan must, except for moisture content, be No. 3 or better, or No. 4 solely on the factor of test weight but otherwise grading No. 3 or better, as defined in the Official Grain Standards of the United States for Corn. The moisture content of ear corn being placed under loan shall not exceed 15.5%. The moisture content of shelled corn being placed under loan shall not exceed 13.5%.

(c) Producers desiring to deliver corn to CCC in satisfaction of a loan must deliver shelled corn.

§ 606.55 *Approved storage.* Corn covered by loans extended and new loans completed must be stored in structures which meet the requirements for farm-storage loans as provided in 1948 Corn Price Support Program. Consent for storage for any loans extended or new loans completed must be obtained by the producer for the period ending September 30, 1950, if the structure is owned or controlled by someone other than the producer, or if the lease expires prior to September 30, 1950.

§ 606.56 *Approved forms.* Approved forms shall be a producer's note, Commodiy Loan Form A, secured by a chattel mortgage on Commodity Loan Form AA, an application form, and such other forms as may be prescribed by CCC.

Where required by State law a new producer's note and chattel mortgage shall be completed when a farm-storage loan is extended.

§ 606.57 *Quantity eligible for reseal-ing.* The quantity of corn eligible for reseal on an extended farm-storage loan, will be the quantity shown on the original note and chattel mortgage, less any quantity delivered or redeemed.

A producer may obtain a farm-storage loan on not in excess of the quantity of corn specified in the purchase agreement minus any quantity on which he exercises his option to sell to CCC.

§ 606.58 *Liens.* If there are any liens or encumbrances on the corn, proper waivers must be obtained.

§ 606.59 *Additional service fees.* When a farm-storage loan is extended, the producer will not be required to pay an additional service fee.

At the time a farm-storage loan is made to the producer on corn covered by a purchase agreement, the producer shall pay an additional service fee of ½ cent per bushel on the number of bushels placed under loan, or $1.50, whichever is greater.

§ 606.60 *Set-offs.* Any storage payments due the producer for storage of the commodity in farm storage structures on which CCC has made or guaranteed a storage facility loan to the producer, shall be applied to such storage facility loan until the same is fully repaid. Any amount of such storage payments not so applied and any other storage payments, together with all payments for related services, due the producer shall be subject to set-off in the same manner as provided below for loan proceeds.

If the producer is indebted to CCC on any accrued obligation, or if any installments past due or maturing within twelve months are unpaid on any loan made available by CCC on farm storage facilities, whether held by CCC or a lending agency, he must designate CCC or

such lending agency as the payee of the proceeds of the loan to the extent of such indebtedness or installments, but not to exceed that portion of the proceeds remaining after deduction of loan service fees and amounts due prior lienholders.

If the producer is indebted to any other agency of the United States, and such indebtedness is listed on the county debt register, he must designate such agency as the payee of the proceeds as provided above.

Indebtedness owing to CCC or to a lending agency as provided above shall be given first consideration after claims of prior lienholders.

§ 606.61 *Transfer of producer's equity.* The right of the producer to transfer either his right to redeem the corn under loan or his remaining interest may be restricted by CCC.

§ 606.62 *Storage payment for 1949–50 period.* A producer who participates in the reseal program and keeps his corn in storage for the full reseal storage period will, after delivery of the corn to CCC, receive a storage payment of 10 cents per bushel provided the corn is delivered to CCC on or after July 31, 1950.

If the corn is delivered to CCC prior to July 31, 1950, the amount of the storage payment will be prorated depending upon the length of time the corn was in storage provided delivery was not made as a result of a demand for repayment due to any fraudulent representation on the part of the producer, or the fact that the corn was damaged, abandoned or otherwise impaired due to negligence on the part of the producer. The prorated storage payment will be computed at the rate of 1/20 of a cent a day beginning on November 1, 1949, but in no event shall such payment exceed 10 cents per bushel.

§ 606.63 *Maturity and satisfaction.* Loans will mature on demand but not later than July 31, 1950. The producer will be required to pay off his loan, plus interest, on or before maturity or to deliver the mortgaged corn to CCC.

If the settlement value of the corn delivered exceeds the amount due on the loan, the amount of the excess shall be paid to the producer by a sight draft drawn on CCC by the State PMA office.

If the settlement value of the corn delivered is less than the amount due on the loan, the amount of deficiency shall be paid by the producer to CCC or may be set off against any payment which would otherwise be made to the producer under any agricultural programs administered by the Secretary of Agriculture, or any other payments which are due or may become due to the producer from CCC or any other agency of the United States.

§ 606.64 *Loan rates*—(a) *Basic loan rates.* The basic loan rates for the corn covered by a purchase agreement placed under loan will be the same as the loan rates established for corn as shown in § 606.24 (formerly § 248.224), paragraph (a) of the 1948 Corn Price Support Program Bulletin.

(b) *Loan settlement value.* The settlement value for corn delivered to CCC in satisfaction of a loan under the 1948 Corn Reseal Loan Program, will be determined as outlined in § 606.24 (§ 248.224), paragraph (b) of the 1948 Corn Price Support Program Bulletin.

§ 606.65 *PMA commodity offices.* The PMA commodity offices and the areas served by them are shown below:

ADDRESS AND AREA

Atlanta 3, Ga., 449 West Peachtree Street NE.: Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee, Virginia.

Chicago 5, Ill., 623 South Wabash Avenue: Illinois, Indiana, Iowa, Michigan, Ohio.

Dallas 2, Tex., 1114 Commerce Street: Arkansas, Louisiana, New Mexico, Oklahoma, Texas.

Kansas City 6, Mo., Postal Building, 802 Delaware Avenue: Colorado, Kansas, Missouri, Nebraska, Wyoming.

Minneapolis 1, Minn., 328 McKnight Building: Minnesota, Montana, North Dakota, South Dakota, Wisconsin.

New York 4, N. Y., 67 Broad Street, Room 1304: Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, West Virginia.

Portland 5, Oreg., 515 Southwest Tenth Avenue: Idaho, Oregon, Washington.

San Francisco 2, Calif., 30 Van Ness Avenue: Arizona, California, Nevada, Utah.

Issued this 5th day of July 1949.

[SEAL] ELMER F. KRUSE,
Manager,
Commodity Credit Corporation.

Approved:

RALPH S. TRIGG,
President,
Commodity Credit Corporation.

[F. R. Doc. 49-5575; Filed, July 7, 1949; 9:01 a. m.]

PART 648—POTATOES, IRISH

SUBPART—1949 IRISH POTATO PRICE SUPPORT PURCHASE PROGRAM

The minimum fee of $5.00 mentioned in § 648.107 of the FEDERAL REGISTER dated June 17, 1949 (14 F. R. 3276), should read $3.00.

Issued this 5th day of July 1949.

[SEAL] ELMER F. KRUSE,
Manager,
Commodity Credit Corporation.

Approved:

RALPH S. TRIGG,
President,
Commodity Credit Corporation.

[F. R. Doc. 49-5574; Filed, July 7, 1949; 9:00 a. m.]

TITLE 7—AGRICULTURE

Chapter IX—Production and Marketing Administration (Marketing Agreements and Orders), Department of Agriculture

[Plum Order 17]

PART 936—FRESH BARTLETT PEARS, PLUMS, AND ELBERTA PEACHES GROWN IN CALIFORNIA

REGULATION BY GRADES AND SIZES

§ 936.363 *Plum Order 17*—(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 36, as amended (7 CFR, Part 936; 14 F. R. 2684), regulating the handling of fresh Bartlett pears, plums, and Elberta peaches grown in the State of California, effective under the applicable provisions of the Agricultural Marketing Act of 1937, as amended, and upon the basis of the recommendations of the Plum Commodity Committee, established under the aforesaid amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of shipments of Sharkey plums, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule making procedure, and postpone the effective date of this section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) in that, as hereinafter set forth, the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient; a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective not later than July 12, 1949. A reasonable determination as to the supply of, and the demand for, such plums must await the development of the crop and adequate information thereon was not available to the Plum Commodity Committee until June 28, 1949; recommendation as to the need for, and the extent of, regulation of shipments of such plums was made at the meeting of said committee on June 28, 1949, after consideration of all available information relative to the supply and demand conditions for such plums, at which time the recommendation and supporting information was submitted to the Department; shipments of the current crop of such plums are expected to begin on or about July 12, 1949, and this section should be applicable to all shipments of such plums in order to effectuate the declared policy of the act; and compliance with the provisions of this section will not require of handlers any preparation therefor which cannot be completed by the effective time hereof.

(b) *Order.* (1) During the period beginning at 12:01 a. m., P. s. t., July 12, 1949, and ending at 12:01 a. m., P. s. t., November 1, 1949, no shipper shall ship from any shipping point during any day any package or container of Sharkey plums unless:

(i) Such plums grade at least U. S. No. 1; and

(ii) At least fifty (50) percent, by number of packages, of such plums are of a size not smaller than a size that will pack a 4 x 4 standard pack in a standard basket and the remainder of such plums are of a size not smaller than a size that will pack a 4 x 5 standard pack in a standard basket: *Provided,* That, if such shipper, during any two (2) consecutive days, ships from any shipping point less than the maximum allowable

quantity of such plums that may be of a size smaller than a size that will pack a 4 x 4 standard pack, as aforesaid, the aggregate amount of the undershipment of such plums may be shipped only during the next succeeding calendar day in addition to the quantity of such plums of a size smaller than a size that will pack such 4 x 4 standard pack that such shipper could have shipped on such succeeding calendar day if there had been no undershipment during the two (2) preceding days. The aforesaid 4 x 4 standard pack and 4 x 5 standard pack are defined more specifically in subparagraphs (2) and (3), respectively, of this paragraph.

(2) As used in this section, the aforesaid 4 x 4 standard pack is defined more specifically as follows: (i) At least thirty-five (35) percent, by count, of the plums contained in such pack measure not less than $1^{13}/_{16}$ inches in diameter; (ii) at least sixty (60) percent, by count, of the plums contained in such pack measure not less than $1^{11}/_{16}$ inches in diameter; and (iii) no plums contained in such pack measure less than $1^{9}/_{16}$ inches in diameter.

(3) As used in this section, the aforesaid 4 x 5 standard pack is defined more specifically as follows: (i) At least thirty-five (35) percent, by count, of the plums contained in such pack measure not less than $1^{11}/_{16}$ inches in diameter; (ii) at least sixty (60) percent, by count, of the plums contained in such pack measure not less than $1^{9}/_{16}$ inches in diameter; and (iii) no plums contained in such pack measure less than $1^{7}/_{16}$ inches in diameter.

(4) Each shipper, prior to making each shipment of Sharkey plums, shall, during the period set forth in subparagraph (1) of this paragraph, have the plums included in each such shipment inspected by a duly authorized representative of the Federal-State Inspection Service, heretofore designated by the Plum Commodity Committee and hereby approved; and each such shipper shall submit promptly, or cause to be submitted promptly, to the Plum Commodity Committee Federal-State shipping point inspection certificates stating the grades and sizes of the Sharkey plums contained in each such shipment: *Provided*, That, in case the following conditions exist in connection with any such shipment:

(i) A written request for inspection is made to the Federal-State Inspection Service not later than 5:00 p. m., of the day before the fruit will be available for inspection;

(ii) The shipper designates in such request the date and hours when the fruit will be available for inspection; and

(iii) The Federal-State Inspection Service furnishes the shipper with a signed statement that it is not practicable, under such conditions, for the Federal-State Inspection Service to make the inspection within the necessary time;

the shipper, by submitting or causing to be submitted promptly such signed statement to the Plum Commodity Committee, may make the particular shipment without inspection, but such shipper shall comply with all grade and size regulations applicable to such shipment.

(5) Terms used in the amended marketing agreement and order shall, when used in this section, have the same meaning as is given to the respective term in said amended marketing agreement and order; the terms "U. S. No. 1," "standard pack," and "diameter" shall have the same meaning as set forth in the revised United States Standards for plums and prunes (fresh), 7 CFR 51.360; and the term "standard basket" shall have the same meaning as set forth in paragraph numbered 1 of section 828.1 of the Agricultural Code of California. (48 Stat. 31, as amended, 7 U. S. C. and Sup. I 601 et seq.; 7 CFR, Part 936, 14 F. R. 2684)

Done at Washington, D. C., this 1st day of July 1949.

[SEAL] M. W. BAKER,
Acting Director, Fruit and Vegetable Branch, Production and Marketing Administration.

[F. R. Doc. 49-5540; Filed, July 7, 1949; 8:45 a. m.]

[Plum Order 18]

PART 936—FRESH BARTLETT PEARS, PLUMS, AND ELBERTA PEACHES GROWN IN CALIFORNIA

REGULATION BY GRADES AND SIZES

§ 936.364 *Plum Order 18*—(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 36, as amended (7 CFR, Part 936; 14 F. R. 2684), regulating the handling of fresh Bartlett pears, plums, and Elberta peaches grown in the State of California, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended, and upon the basis of the recommendations of the Plum Commodity Committee, established under the aforesaid amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of shipments of Kelsey plums, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule making procedure, and postpone the effective date of this section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) in that, as hereinafter set forth, the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient; a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective not later than July 12, 1949. A reasonable determination as to the supply of, and the demand for, such plums must await the development of the crop and adequate information thereon was not available to the Plum Commodity Committee until June 28, 1949; recommendation as to the need for, and the extent of, regulation of shipments of such plums was made at the meeting of said committee on June 28, 1949, after consideration of all available information relative to the supply and demand conditions for such plums, at which time the recommendation and supporting information was submitted to the Department; shipments of the current crop of such plums are expected to begin on or about July 12, 1949, and this section should be applicable to all shipments of such plums in order to effectuate the declared policy of the act; and compliance with the provisions of this section will not require of handlers any preparation therefor which cannot be completed by the effective time hereof.

(b) *Order.* (1) During the period beginning at 12:01 a. m., P. s. t., July 12, 1949, and ending at 12:01 a. m., P. s. t., November 1, 1949, no shipper shall ship from any shipping point during any day any package or container of Kelsey plums unless:

(i) Such plums grade at least U. S. No. 1 with a total tolerance of fifteen (15) percent for defects not considered serious damage in addition to the tolerances permitted for such grade; and

(ii) At least ninety (90) percent, by number of packages, of such plums are of a size not smaller than a size that will pack a 4 x 4 standard pack in a standard basket and the remainder of such plums are of a size not smaller than a size that will pack a 4 x 5 standard pack in a standard basket: *Provided*, That, if such shipper, during any two (2) consecutive days, ships from any shipping point less than the maximum allowable quantity of such plums that may be of a size smaller than a size that will pack a 4 x 4 standard pack, as aforesaid, the aggregate amount of the undershipment of such plums may be shipped only during the next succeeding calendar day in addition to the quantity of such plums of a size smaller than a size that will pack such 4 x 4 standard pack that such shipper could have shipped on such succeeding calendar day if there had been no undershipment during the two (2) preceding days. The aforesaid 4 x 4 standard pack and 4 x 5 standard pack are defined more specifically in subparagraphs (2) and (3), respectively, of this paragraph.

(2) As used in this section, the aforesaid 4 x 4 standard pack is defined more specifically as follows: (i) At least thirty-five (35) percent, by count, of the plums contained in such pack measure not less than $1^{13}/_{16}$ inches in diameter; (ii) at least sixty (60) percent, by count, of the plums contained in such pack measure not less than $1^{11}/_{16}$ inches in diameter; and (iii) no plums contained in such pack measure less than $1^{9}/_{16}$ inches in diameter.

(3) As used in this section, the aforesaid 4 x 5 standard pack is defined more specifically as follows: (i) At least thirty-five (35) percent, by count, of the plums contained in such pack measure not less than $1^{11}/_{16}$ inches in diameter; (ii) at least sixty (60) percent, by count, of the plums contained in such pack measure not less than $1^{9}/_{16}$ inches in diameter; and

(iii) no plums contained in such pack measure less than 1 7/16 inches in diameter.

(4) Each shipper, prior to making each shipment of Kelsey plums, shall, during the period set forth in subparagraph (1) of this paragraph, have the plums included in each such shipment inspected by a duly authorized representative of the Federal-State Inspection Service, heretofore designated by the Plum Commodity Committee and hereby approved; and each such shipper shall submit promptly, or cause to be submitted promptly, to the Plum Commodity Committee Federal-State shipping point inspection certificates stating the grades and sizes of the Kelsey plums contained in each such shipment: *Provided*, That, in case the following conditions exist in connection with any such shipment:

(i) A written request for inspection is made to the Federal-State Inspection Service not later than 5:00 p. m., of the day before the fruit will be available for inspection;

(ii) The shipper designates in such request the date and hours when the fruit will be available for inspection; and

(iii) The Federal-State Inspection Service furnishes the shipper with a signed statement that it is not practicable, under such conditions, for the Federal-State Inspection Service to make the inspection within the necessary time; the shipper, by submitting or causing to be submitted promptly such signed statement to the Plum Commodity Committee, may make the particular shipment without inspection, but such shipper shall comply with all grade and size regulations applicable to such shipment.

(5) Terms used in the amended marketing agreement and order shall, when used in this section, have the same meaning as is given to the respective term in said amended marketing agreement and order; the terms "U. S. No. 1," "standard pack," "serious damage," and "diameter" shall have the same meaning as set forth in the revised United States Standards for plums and prunes (fresh), 7 CFR 51.360; and the term "standard basket" shall have the same meaning as set forth in paragraph numbered 1 of section 828.1 of the Agricultural Code of California. (48 Stat. 31, as amended, 7 U. S. C. and Sup. I 601 et seq.; 7 CFR, Part 936, 14 F. R. 2684)

Done at Washington, D. C., this 1st day of July 1949.

[SEAL] M. W. BAKER,
Acting Director, Fruit and Vegetable Branch, Production and Marketing Administration.

[F. R. Doc. 49-5541; Filed, July 7, 1949; 8:46 a. m.]

[Plum Order 19]

PART 936—FRESH BARTLETT PEARS, PLUMS, AND ELBERTA PEACHES GROWN IN CALIFORNIA

REGULATION BY GRADES AND SIZES

§ 936.365 *Plum Order 19*—(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 36, as amended (7 CFR, Part 936; 14 F. R. 2684), regulating the handling of fresh Bartlett pears, plums, and Elberta peaches grown in the State of California, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended, and upon the basis of the recommendations of the Plum Commodity Committee, established under the aforesaid amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of shipments of Ace plums, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule making procedure, and postpone the effective date of this section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) in that, as hereinafter set forth, the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient; a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective not later than July 12, 1949. A reasonable determination as to the supply of, and the demand for, such plums must await the development of the crop and adequate information thereon was not available to the Plum Commodity Committee until June 28, 1949; recommendation as to the need for, and the extent of, regulation of shipments of such plums was made at the meeting of said committee on June 28, 1949, after consideration of all available information relative to the supply and demand conditions for such plums, at which time the recommendation and supporting information was submitted to the Department; shipments of the current crop of such plums are expected to begin on or about July 12, 1949, and this section should be applicable to all shipments of such plums in order to effectuate the declared policy of the act; and compliance with the provisions of this section will not require of handlers any preparation therefor which cannot be completed by the effective time hereof.

(b) *Order.* (1) During the period beginning at 12:01 a. m., P. s. t., July 12, 1949, and ending at 12:01 a. m., P. s. t., November 1, 1949, no shipper shall ship from any shipping point during any day any package or container of Ace plums unless:

(i) Such plums grade at least U. S. No. 1; and

(ii) At least fifty (50) percent, by number of packages, of such plums are of a size not smaller than a size that will pack a 4 x 4 standard pack in a standard basket and the remainder of such plums are of a size not smaller than a size that will pack a 4 x 5 standard pack in a standard basket: *Provided*, That, if such shipper, during any two (2) consecutive days, ships from any shipping point less than the maximum allowable quantity of such plums that may be of a size smaller than a size that will pack a 4 x 4 standard pack, as aforesaid, the aggregate amount of the undershipment of such plums may be shipped only during the next succeeding calendar day in addition to the quantity of such plums of a size smaller than a size that will pack such 4 x 4 standard pack that such shipper could have shipped on such succeeding calendar day if there had been no undershipment during the two (2) preceding days. The aforesaid 4 x 4 standard pack and 4 x 5 standard pack are defined more specifically in subparagraphs (2) and (3), respectively, of this paragraph.

(2) As used in this section, the aforesaid 4 x 4 standard pack is defined more specifically as follows: (i) At least thirty-five (35) percent, by count, of the plums contained in such pack measure not less than 1 13/16 inches in diameter; (ii) at least sixty (60) percent, by count, of the plums contained in such pack measure not less than 1 11/16 inches in diameter; and (iii) no plums contained in such pack measure less than 1 9/16 inches in diameter.

(3) As used in this section, the aforesaid 4 x 5 standard pack is defined more specifically as follows: (i) At least thirty-five (35) percent, by count, of the plums contained in such pack measure not less than 1 11/16 inches in diameter; (ii) at least sixty (60) percent, by count, of the plums contained in such pack measure not less than 1 9/16 inches in diameter; and (iii) no plums contained in such pack measure less than 1 7/16 inches in diameter.

(4) Each shipper, prior to making each shipment of Ace plums, shall, during the period set forth in subparagraph (1) of this paragraph, have the plums included in each such shipment inspected by a duly authorized representative of the Federal-State Inspection Service, heretofore designated by the Plum Commodity Committee and hereby approved; and each such shipper shall submit promptly, or cause to be submitted promptly, to the Plum Commodity Committee Federal-State shipping point inspection certificates stating the grades and sizes of the Ace plums contained in each such shipment: *Provided*, That, in case the following conditions exist in connection with any such shipment:

(i) A written request for inspection is made to the Federal-State Inspection Service not later than 5:00 p. m., of the day before the fruit will be available for inspection;

(ii) The shipper designates in such request the date and hours when the fruit will be available for inspection; and

(iii) The Federal-State Inspection Service furnishes the shipper with a signed statement that it is not practicable, under such conditions, for the Federal-State Inspection Service to make the inspection within the necessary time;

the shipper, by submitting or causing to be submitted promptly such signed statement to the Plum Commodity Committee, may make the particular shipment without inspection, but such shipper shall comply with all grade and size regulations applicable to such shipment.

(5) Terms used in the amended marketing agreement and order shall, when used in this section, have the same meaning as is given to the respective term in said amended marketing agreement and order; the terms "U. S. No. 1," "standard pack," and "diameter" shall have the same meaning as set forth in the revised United States Standards for plums and prunes (fresh), 7 CFR 51.360; and the term "standard basket" shall have the same meaning as set forth in paragraph numbered 1 of section 828.1 of the Agricultural Code of California. (48 Stat. 31, as amended, 7 U. S. C. and Sup. I 601 et seq.; 7 CFR Part 936, 14 F. R. 2684)

Done at Washington, D. C., this 1st day of July 1949.

[SEAL] M. W. BAKER,
Acting Director, Fruit and Vegetable Branch, Production and Marketing Administration.

[F. R. Doc. 49-5542; Filed, July 7, 1949; 8:46 a. m.]

TITLE 5—ADMINISTRATIVE PERSONNEL

Chapter I—Civil Service Commission

PART 20—RETENTION PREFERENCE REGULATIONS FOR USE IN REDUCTIONS IN FORCE

Correction

In Federal Register Document 49-5322, appearing at page 3607 of the issue for Friday, July 1, 1949, paragraph (e) of § 20.11 should be designated "(c)".

TITLE 14—CIVIL AVIATION

Chapter I—Civil Aeronautics Board

Subchapter A—Civil Air Regulations

[Supp. 7, Amdt. 3]

PART 60—AIR TRAFFIC RULES

MISCELLANEOUS AMENDMENTS

Under sections 205 and 601 of the Civil Aeronautics Act of 1938, as amended, and § 60.103 of the Civil Air Regulations, the Administrator of Civil Aeronautics is authorized to designate as a danger area any area within which he has determined that an invisible hazard to aircraft in flight exists, and no person may operate an aircraft within a danger area unless permission for such operation has been issued by appropriate authority. Such areas have been designated and published.

The following danger area alterations have been coordinated with the civil operators involved, the Army, the Navy, and the Air Force, through the Air Coordinating Committee, Airspace Subcommittee, and should be adopted without delay, in order to promote safety of the flying public. Compliance with the notice, procedures, and effective date provisions of section 4 of the Administrative Procedure Act would be impracticable and contrary to the public interest, and therefore is not required.

Acting pursuant to sections 205 and 601 of the Civil Aeronautics Act of 1938, as amended, and § 60.103 of the Civil Air Regulations and in accordance with sections 3 and 4 of the Administrative Procedure Act, I hereby amend the Code of Federal Regulations, Title 14, Chapter I, Part 60, § 60.103-1, as follows:

1. The Ajo, Arizona, area is deleted.

2. The China Lake, California, area is amended to read:

Name and location (chart)	Description by geographical coordinates	Designated altitudes	Time of designation	Using agency
China Lake (Los Angeles and Mt. Whitney Charts).	Beginning at lat. 36°14'00" N, long. 117°53'00" W; due E to long. 117°25'00" W; due S to lat. 35°40'30" N; WSW to lat. 35°37'30" N, long. 117°35'30" W; due W to long. 117°47'30" W; NNW to lat. 35°54'00" N, long. 117°53'00" W; due N to lat. 36°14'00" N, long. 117°53'00" W, point of beginning.	Unlimited....	Daylight and darkness, Monday through Friday.	12th Naval Dist, San Francisco, Calif.

3. The Trona, California, area is amended to read:

Name and location (chart)	Description by geographical coordinates	Designated altitudes	Time of designation	Using agency
Trona (Los Angeles Chart).	N boundary: lat. 35°47'46" N..... E boundary: long. 116°56'56" W. S boundary: lat. 35°15'56" N. W boundary: long. 117°16' 52" W.	Unlimited....	Daylight and darkness, Monday through Friday.	12th Naval Dist., San Francisco, Calif.

4. A Lakeland, Georgia, area is added to read:

Name and location (chart)	Description by geographical coordinates	Designated altitudes	Time of designation	Using agency
Lakeland (Jacksonville chart).	A circular area having a radius of one (1) mile, centered at lat. 30°58'50" N, long. 83°08'30" W.	Surface to 10,000 feet.	Continuous.....	14th Air Force, Orlando AFB, Orlando, Fla.

(Secs. 205 (a), 601, 52 Stat. 984, 1007; Pub. Law 872, 80th Cong.; 49 U. S. C. 425, 551; Reorg. Plans Nos. III and IV of 1940, 3 CFR, Cum. Supp., 5 F. R. 2107, 2421)

This amendment shall become effective on July 15, 1949.

[SEAL] D. W. RENTZEL,
Administrator of Civil Aeronautics.

[F. R. Doc. 49-5554; Filed, July 7, 1949; 8:48 a. m.]

Subchapter B—Economic Regulations

[Regs., Serial No. ER-149]

PART 224—TARIFFS OF AIR CARRIERS; FREE AND REDUCED RATE TRANSPORTATION; ACCESS TO AIRCRAFT FOR SAFETY PURPOSES

TRANSPORTATION FURNISHED UNDER TRADE AGREEMENTS

Adopted by the Civil Aeronautics Board at its office in Washington, D. C., on the 30th day of June 1949.

On June 16, 1939, the Board amended the Economic Regulations by adding § 224.2 *Transportation furnished under trade agreements* (Regulations, Serial Number 21, 4 F. R. 2446) which, by its terms, became inoperative July 1, 1940. It has not appeared in recent compilations of the Economic Regulations, and it has not been included in the recodification of the regulations which was adopted by the Board on June 23, 1949, to become effective July 1, 1949. However, the section has never been formally repealed. Accordingly, it appears appropriate formally to remove this section from the Economic Regulations.

In consideration of the foregoing, the Civil Aeronautics Board hereby amends the Economic Regulations as follows, effective June 30, 1949:

By repealing § 224.2 *Transportation furnished under trade agreements.*

(Sec. 205; 52 Stat. 984, 49 U. S. C. 425)

By the Civil Aeronautics Board.

[SEAL] FRED A. TOOMBS,
Acting Secretary.

[F. R. Doc. 49-5560; Filed, July 7, 1949; 8:48 a. m.]

TITLE 24—HOUSING AND HOUSING CREDIT

Chapter VIII—Office of Housing Expediter

[Controlled Rooms in Rooming Houses and Other Establishments Rent Reg.,[1] Amdt. 120]

PART 825—RENT REGULATIONS UNDER THE HOUSING AND RENT ACT OF 1947, AS AMENDED

KANSAS AND WISCONSIN

The Rent Regulation for Controlled Rooms in Rooming Houses and Other Establishments (§§ 825.81 to 825.92) is hereby amended in the following respects:

1. Schedule A, Item 115c, is amended to read as follows:

(115c) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire Emporia, Kansas, Defense-Rental Area, consisting of Lyon

[1] 13 F. R. 5750, 5789, 5875, 5937, 5938, 6247, 6283, 6411, 6556, 6882, 6911, 7299, 7672, 7801, 7862, 8218, 8219, 8328, 8388; 14 F. R. 18, 272, 337, 457, 627, 682, 695, 857, 918, 978, 1083, 1345, 1520, 1570, 1582, 1587, 1669, 1670, 1734, 1759, 1869, 1932, 2061, 2062, 2085, 2176, 2237, 2413, 2440, 2441, 2545, 2607, 2608, 2695, 2746, 2761, 2796, 3079, 3121, 3153, 3201, 3234, 3280, 3311, 3353, 3400, 3451, 3468, 3494, 3555.

County, on the Housing Expediter's own initiative in accordance with section 204 (c) of the Housing and Rent Act of 1947, as amended.

2. Schedule A, Item 359b, is amended to read as follows:

(359b) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire Ashland, Wisconsin, Defense-Rental Area, consisting of Ashland County, on the Housing Expediter's own initiative in accordance with section 204 (c) of said act.

3. Schedule A, Item 361, is amended to describe the counties in the Defense-Rental Area as follows:

Eau Claire, and in Chippewa County the City of Chippewa Falls.

This decontrols from §§ 825.81 to 825.92 the County of Dunn and Chippewa County, except the City of Chippewa Falls, in the Eau Claire, Wisconsin, Defense-Rental Area, on the Housing Expediter's own initiative in accordance with section 204 (c) of said act.

4. Schedule A, Item 362, is amended to describe the counties in the Defense-Rental Area as follows:

Dane and Sauk.

This decontrols from §§ 825.81 to 825.92 the County of Columbia in the Madison, Wisconsin, Defense-Rental Area, on the Housing Expediter's own initiative in accordance with section 204 (c) of said act.

5. Schedule A, Item 363, is amended to describe the counties in the Defense-Rental Area as follows:

The City of Manitowoc in the County of Manitowoc.

This decontrols from §§ 825.81 to 825.92 the entire Manitowoc Defense-Rental Area, except the City of Manitowoc, Manitowoc County, on the Housing Expediter's own initiative in accordance with section 204 (c) of said act.

6. Schedule A, Item 364a, is amended to read as follows:

(364a) [Revoked and decontroled.]

This decontrols from §§ 825.81 to 825.92 the entire Mondovi-Durand, Wisconsin, Defense-Rental Area, consisting of Buffalo and Pepin Counties, on the Housing Expediter's own initiative in accordance with section 204 (c) of said act.

7. Schedule A, Item 366, is amended to read as follows:

(366) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire Sparta, Wisconsin, Defense-Rental Area, consisting of Monroe County, on the Housing Expediter's own initiative in accordance with section 204 (c) of said act.

8. Schedule A, Item 367, is amended to read as follows:

(367) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire Sturgeon Bay, Wisconsin, Defense-Rental Area, consisting of the City of Sturgeon Bay in Door County, on the Housing Expediter's own initiative in accordance with section 204 (c) of said act.

9. Schedule A, Item 367b, is amended to describe the counties in the Defense-Rental Area as follows:

Marathon County and that portion of Abbotsford Village, Colby City, and Unity Village in Clark County.

This decontrols from §§ 825.81 to 825.92 the City of Stevens Point and Hull and Plover Townships in Portage County, in the Wausau, Wisconsin, Defense-Rental Area, on the Housing Expediter's own initiative in accordance with section 204 (c) of said act.

(Sec. 204 (d), 61 Stat. 197, as amended, 62 Stat. 37, 94, Pub. Law 31, 81st Cong.; 50 U. S. C. App. 1894 (d). Applies sec. 204, 61 Stat. 197, as amended, 62 Stat. 37, 94, Pub. Law 31, 81st Cong.; 50 U. S. C. App. 1894)

This amendment shall become effective July 5, 1949.

Issued this 5th day of July 1949.

TIGHE E. WOODS,
Housing Expediter.

[F. R. Doc. 49-5558; Filed, July 7, 1949; 8:48 a. m.]

[Controlled Housing Rent Reg.,[1] Amdt. 125]

PART 825—RENT REGULATIONS UNDER THE HOUSING AND RENT ACT OF 1947, AS AMENDED

KANSAS AND WISCONSIN

The Controlled Housing Rent Regulation (§§ 825.1 to 825.12) is amended in the following respects:

1. Schedule A, Item 115c, is amended to read as follows:

(115c) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire Emporia, Kansas, Defense-Rental Area, consisting of Lyon County, on the Housing Expediter's own initiative in accordance with section 204 (c) of the Housing and Rent Act of 1947, as amended.

2. Schedule A, Item 359b, is amended to read as follows:

(359b) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire Ashland, Wisconsin, Defense-Rental Area, consisting of Ashland County, on the Housing Expediter's own initiative in accordance with section 204 (c) of said act.

3. Schedule A, Item 361, is amended to describe the counties in the Defense-Rental Area as follows:

Eau Claire, and in Chippewa County, the City of Chippewa Falls.

This decontrols from §§ 825.1 to 825.12 the County of Dunn and Chippewa County, except the City of Chippewa Falls, in the Eau Claire, Wisconsin, Defense-Rental Area, on the Housing Expediter's own initiative in accordance with section 204 (c) of said act.

[1] 13 F. R. 5706, 5788, 5789, 5877, 5937, 6246, 6263, 6411, 6556, 6881, 6910, 7299, 7671, 7801, 7862, 8217, 8218, 8327, 8386; 14 F. R. 17, 93, 143, 271, 337, 456, 627, 682, 695, 856, 918, 979, 1005, 1083, 1345, 1394, 1519, 1570, 1571, 1587, 1666, 1667, 1733, 1760, 1823, 1868, 1932, 2059, 2060, 2084, 2176, 2233, 2412, 2441, 2545, 2605, 2607, 2608, 2695, 2746, 2761, 2796, 2897, 3079, 3120, 3152, 3290, 3234, 3280, 3311, 3353, 3399, 3451, 3467, 3494, 3556.

4. Schedule A, Item 362, is amended to describe the counties in the Defense-Rental Area as follows:

Dane and Sauk.

This decontrols from §§ 825.1 to 825.12 the County of Columbia in the Madison, Wisconsin, Defense-Rental Area, on the Housing Expediter's own initiative in accordance with section 204 (c) of said act.

5. Schedule A, Item 363, is amended to describe the counties in the Defense-Rental Area as follows:

The City of Manitowoc in the County of Manitowoc.

This decontrols from §§ 825.1 to 825.12 the entire Manitowoc, Wisconsin, Defense-Rental Area, except the City of Manitowoc, Manitowoc County, on the Housing Expediter's own initiative in accordance with section 204 (c) of said act.

6. Schedule A, Item 364a, is amended to read as follows:

(364a) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire Mondovi-Durand, Wisconsin, Defense-Rental Area, consisting of Buffalo and Pepin Counties, on the Housing Expediter's own initiative in accordance with section 204 (c) of said act.

7. Schedule A, Item 366, is amended to read as follows:

(366) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire Sparta, Wisconsin, Defense-Rental Area, consisting of Monroe County, on the Housing Expediter's own initiative in accordance with section 204 (c) of said act.

8. Schedule A, Item 367, is amended to read as follows:

(367) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire Sturgeon Bay, Wisconsin, Defense-Rental Area, consisting of the City of Sturgeon Bay in Door County, on the Housing Expediter's own initiative in accordance with section 204 (c) of said act.

9. Schedule A, Item 367b, is amended to describe the counties in the Defense-Rental Area as follows:

Marathon County and that portion of Abbotsford Village, Colby City, and Unity Village in Clark County.

This decontrols from §§ 825.1 to 825.12 the city of Stevens Point, and Hull and Plover Townships in Portage County, in the Wausau, Wisconsin, Defense-Rental Area, on the Expediter's own initiative in accordance with section 204 (c) of said act.

(Sec. 204 (d), 61 Stat. 197, as amended, 62 Stat. 37, 94, Pub. Law 31, 81st Cong.; 50 U. S. C. App. 1894 (d). Applies sec. 204, 61 Stat. 197, as amended, 62 Stat. 37, 94, Pub. Law 31, 81st Cong.; 50 U. S. C. App. 1894)

This amendment shall become effective July 5, 1949.

Issued this 5th day of July 1949.

TIGHE E. WOODS,
Housing Expediter.

[F. R. Doc. 49-5559; Filed, July 7, 1949; 8:48 a. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue, Department of the Treasury

Subchapter C—Miscellaneous Excise Taxes

[T. D. 5711]

PART 182—INDUSTRIAL ALCOHOL

MISCELLANEOUS AMENDMENTS

1. On March 4, 1949, a notice of proposed rule making, regarding the production of industrial alcohol, was published in the FEDERAL REGISTER (14 F. R. 980).

2. After consideration of all such relevant matter as was presented by interested persons regarding the proposal, Regulations 3 (26 CFR, Part 182) approved March 6, 1942, is amended, as follows, by:

a. Revoking §§ 182.211, 182.303, and 182.433;

b. Amending §§ 182.12, 182.13, 183.14, 182.18, 182.19, 182.44 (first paragraph), 182.49 (first paragraph), 182.57, 182.59, 182.63, 182.72, 182.73, 182.74 (first paragraph), 182.80, 182.99, 182.110, 182,113, 182.114, 182.121, 182.122 (first paragraph), 182.149, 182.151, 182.153, 182.155, 182.160, 182.168, 182.181, 182.207, 182.208, 182.210, 182.212, 182.217, 182.218, 182.219, 182.262 (a) (3), 182.269, 182.270, 182.272, 182.278 (a) (3) (b) (3), 182.284, 182.286 (b), 182.297, 182.329, 182.356, 182.432, 182.478, 182.502, 182.519 (b), 182.527 (a) (c), 182.539, 182.540, 182.541, 182.634, 182.635, 182.657, 182.665, 182.666, 182.691, 182.728 (first paragraph), 182.773, 182.774, 182.780, 182.815, 182.816, 182.855 (a) (4) (b), 182.868, 182.870, 182.874 (b), and 182.895; and

c. Adding new §§ 182.15a and 182.868a.

§ 182.12 *Specially denatured alcohol user's premises.* A manufacturer qualifying under the regulations in this part for the use of specially denatured alcohol must have suitable premises for the business being conducted, as indicated by § 182.6 (u). Proper storage facilities must be provided on the premises for safeguarding the specially denatured alcohol received for use. These storage facilities must consist of a storeroom or storage tanks (not necessarily in a room or building), or a combination of storeroom and storage tanks. The storage facilities must be constructed in accordance with § 182.57. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.13 *Specially denatured alcohol bonded dealer premises.* A bonded dealer qualifying under the regulations in this part for the sale of specially denatured alcohol must have suitable premises for such business, as indicated by § 182.6 (u). Proper storage facilities must be provided on the premises for safeguarding the specially denatured alcohol received for sale. These storage facilities must consist of a storeroom or storage tanks (not necessarily in a room or building), or a combination of storeroom and storage tanks. The storage facilities must be constructed in accordance with § 182.59. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.14 *Tax-free alcohol user's premises.* A tax-free alcohol user qualifying under the regulations in this part for the use of alcohol free of tax must have suitable premises for the activities being conducted, as indicated by § 182.6 (u). Proper storage facilities must be provided on the premises for safeguarding the alcohol received for use. The storage facilities shall consist of a room or compartment, constructed in accordance with § 182.61. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.15a *Equipment not in buildings.* Notwithstanding other provisions of the regulations in this part, the Commissioner may, in his discretion, approve industrial alcohol plants consisting, in whole or in part, of equipment and apparatus not located in a room or building, if, in his opinion, the location and construction are such that the safety of the alcohol and the revenue are not endangered. High-wine tanks, receiving tanks, and other tanks used for the receipt and storage of alcohol must be enclosed and protected in the manner required by § 182.44. An adequate number of electric floodlights shall be installed for properly lighting the premises at night. Any other protective measures deemed essential by the district supervisor or the Commissioner may be required. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.18 *Walls.* The outside walls of industrial alcohol plant buildings must be securely and substantially constructed. If wood, corrugated iron, or tin is used, the same must be applied over solid sheathing for the first 12 feet of height, and over solid sheathing or sheathing spaced not greater than 12 inches from board to board for the remaining height. Where substantial sheet metal is used and the sheets are welded together in such manner as to constitute a solid wall, sheathing, if used, may be applied in any manner desired. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.19 *Roofs.* The roofs of industrial alcohol plant buildings must be securely and substantially constructed. Where corrugated iron or tin is used, the same must be applied over sheathing spaced not greater than 12 inches from board to board. Where substantial sheet metal is used and the sheets are welded together in such a manner as to constitute a solid roof, sheathing, if used, may be applied in any manner desired. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.44 *Storage tanks as warehouses.* The Commissioner may approve permanent storage tanks not located within a room or building as a bonded warehouse, or a part thereof: *Provided*, That such tanks are constructed, equipped, and enclosed in conformity with the following requirements:

* * * * *

§ 182.49 *Construction.* Denaturing plants must be constructed in accordance with the applicable provisions of §§ 182.15 to 182.25, and §§ 182.41 and 182.44. The construction of the denaturing plant shall also conform to the following additional requirements:

* * * * *

§ 182.57 *Construction.* A manufacturer using specially denatured alcohol must provide on the manufacturing premises covered by the basic permit a specially denatured alcohol storeroom for the storage of specially denatured alcohol, except that this requirement shall not apply where permanently fixed metal tanks, of such size that they cannot be readily removed and so constructed that they can be securely locked, are installed on the manufacturing premises for the storage of specially denatured alcohol. The walls and ceiling of the storeroom must be securely constructed of substantial materials. The entrance door must be equipped with a cylinder lock or with a hasp and staple for the reception of a padlock so as to afford proper protection to the denatured alcohol stored therein. The remaining doors, windows, and other openings must be equipped with hardware for securing the same on the inside of the storeroom. Specially denatured alcohol storage tanks may be placed underground. Such tanks must be equipped for locking and so constructed that the contents can be ascertained. For underground tanks, the identifying sign required by § 182.58 shall be placed at a convenient and suitable location. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.59 *Construction.* A dealer in specially denatured alcohol must provide on the premises covered by the basic permit a specially denatured alcohol storeroom for the storage of specially denatured alcohol. Permanently fixed metal tanks, of such size that they cannot be readily removed and so constructed that they can be securely locked, may be located without the storeroom and used for the storage of specially denatured alcohol. Specially denatured alcohol in original packages, or other portable receptacles, must be stored in the specially denatured alcohol storeroom. The walls and ceiling of the storeroom must be securely constructed of substantial materials. The entrance door must be equipped with a cylinder lock, or with a hasp and staple for the reception of the padlock, so as to afford proper protection to the denatured alcohol stored therein. The remaining doors, windows, and other openings must be equipped with hardware for securing the same on the inside of the storeroom. Specially denatured alcohol storage tanks may be placed underground. Such tanks must be equipped for locking and so constructed that the contents can be ascertained. For underground tanks, the identifying sign required by § 182.60 shall be placed at a convenient and suitable location. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.63 *Scales.* The proprietor must provide in the receiving room suitable and accurate scales for weighing packages of alcohol. The proprietor must also provide on the industrial alcohol plant premises suitable and accurate scales for the weighing of grain and other nonliquid distilling materials received and used: *Provided*, That where the proprietor receives shipments of materials by rail or motor carrier, the shipper's weights appearing on the bill of lading or invoice may be recorded as the amount received; and, in such cases, track or

truck scales for weighing the materials received need not be furnished. If the industrial alcohol plant is equipped with meal hoppers mounted on scales, the meal may be weighed therein. Beams or dials of scales used to weigh packages must indicate weight in half-pound graduations: *Provided*, That if packages containing exactly 1, 2, 5, and 10 wine gallons, which would require weighing in terms of pounds and ounces, are filled or received, scales indicating weight in ounce graduations must be provided. The beams or dials of weighing tank scales must indicate weight in 5-pound graduations for scales up to and including 25 tons capacity; in 10-pound graduations for scales exceeding 25 tons capacity, but not exceeding 60 tons capacity; and in 20-pound graduations for scales having a capacity of more than 60 tons. (Secs. 2808, 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.72 *Washwater receiving tanks.* If carbon dioxide is recovered and the washwater is used in the manufacture of alcohol, there must be provided a sufficient number of washwater receiving tanks, which shall be constructed of metal and be of uniform dimensions from top to bottom. Each such tank shall be equipped with a suitable measuring device whereby the actual contents will be correctly indicated. There must be painted on each tank the words "Washwater Receiving Tank," followed by its serial number and capacity in wine gallons. The outlet valve must be equipped for the reception of Government lock. Such tanks, if connected with low-wine tanks, stills, or other distilling apparatus, shall be connected by means of fixed metal pipe lines for the purpose of transferring the washwater. If the washwater is not used in the manufacture of alcohol, as provided by § 182.391, washwater receiving tanks need not be installed. (Secs. 2823, 2829, 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.73 *Stills.* The stills must be of substantial construction, and must have a clear space of not less than 1 foot around them. The steam or fuel line to each still shall be equipped with a valve so constructed that it may be locked with a Government lock, as provided in § 182.67. The drain and wash-out pipes of stills must also, wherever practicable, be equipped with valves so constructed that they may be locked with Government locks. If there is a furnace under the stills or doublers, the door thereto must, as provided in § 182.67, be so constructed that it may be secured with a Government lock. There must be a clear space of not less than 2 feet around every doubler and condenser or worm tank. The doubler and worm tanks must be elevated not less than 1 foot from the floor. Every still must be numbered, commencing with number 1, and have painted thereon its designated use, such as "Beer Still," "Doubler," "Rectifying Column," etc., and its number. The capacity of stills and doublers shall be determined in accordance with § 182.915 and marked thereon. Where the still is insulated or the manufacturer's serial number is otherwise obscured, such number and capacity will likewise be painted on the covering of the still. (Secs. 3103, 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.74 *General requirements for tanks and other equipment.* All tanks used as receptacles for spirits between the outlet of the first condenser or worm and the receiving tanks shall be constructed of metal, and shall be of uniform dimensions from top to bottom. Each such tank shall be equipped with a suitable measuring device whereby the actual contents will be correctly indicated. All tanks must be so constructed as to permit examination of every part thereof, and so arranged as to leave an open space of not less than 3 feet between the top and the roof or floor above. Where tanks are equipped with manholes or valves in the top, which are required to be locked with Government locks, suitable walks or landings with steps or stairways leading thereto, must be provided near the top of such tanks in order that ready access may be had by Government officers to the manholes. District supervisors may require such walks or landings, with steps or stairways leading thereto, to be installed at plants now operating, where the tanks have manholes or valves in the top, which are required to be locked with Government locks, and the present method of gaining access to the top of the tanks is hazardous or unsafe to Government officers who are required to open and close the locks on such manholes or valves, or to inspect the contents of the tanks from time to time. All tanks, such as low-wine tanks, high-wine tanks, heads and tails tanks, fusel oil tanks, distilled water tanks, and similar equipment, shall each have plainly and legibly painted thereon its designated use, serial number, and capacity in wine gallons. Manheads, inlets, and outlets of the tanks and all necessary openings in the distilling apparatus and equipment, except column stills, whereby access may be had to the alcohol, must be provided with facilities for locking with Government locks: *Provided*, That distilled water storage tanks need not be so equipped unless a pipe line is connected therewith for the conveyance of distilled water to contiguous establishments, as provided in § 182.76. All openings in tanks and other distilling apparatus and equipment, which are not absolutely necessary and which can be permanently closed without interference with plant operations, shall be closed by brazing, welding, or otherwise securely fastening and sealing. Tanks used as receptacles for alcohol may be permanently connected with pipe lines for the conveyance thereto of air and distilled water, but the distilled water pipe line must be affixed to the top of the tank, and may not extend into the tank. Such pipe lines must be equipped with a control valve which may be locked with a Government lock. Pipe lines used for the conveyance of air must also be equipped with a check valve located near the point of entry to the tank in order to effectively prevent any abstaction of alcohol from the tank. Pipe lines, except those indicated herein and those used for the conveyance of alcohol, may not be permanently connected with such tanks.

* * * * *

§ 182.80 *Receiving tanks.* The proprietor must provide in the receiving room receiving tanks of sufficient capacity to hold at least the maximum quantity of alcohol that can be distilled during a day of 24 hours. Receiving tanks must be constructed and arranged in conformity with the requirements of § 182.74, and, in addition thereto, such tanks must be elevated not less than 18 inches from the floor and so separated that Government officers may pass completely around each. Each receiving tank must be equipped with a suitable measuring device whereby the actual contents will be correctly indicated, and shall have plainly and legibly painted thereon the words "Receiving Tank," followed by its serial number and capacity in wine gallons. Pipe lines connected with receiving tanks must be brazed, welded, or otherwise secured and sealed, to the tanks in such a manner that they cannot be detached or altered without showing evidence of tampering. Except as provided by § 182.74, pipe lines for the conveyance of water, air, or other substance than alcohol may not be permanently connected with receiving tanks. (Secs. 2823, 2829, 3103, 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.99 *Tanks.* If the proprietor desires to receive specially denatured alcohol in tank cars, tank trucks, or by pipe line from a denaturing plant on contiguous premises operated by him, he must provide tanks for the storage of the specially denatured alcohol so received by him. Each such tank must be constructed of metal, and equipped with a suitable measuring device whereby the actual contents will be correctly indicated: *Provided*, That wooden tanks may be used for formulas for which metal tanks are unsuitable. Each such tank shall have plainly and legibly painted thereon the words "Specially Denatured Alcohol Storage Tank," followed by its serial number and capacity in wine gallons. The tanks shall be equipped for locking in such a manner as to prevent access to the denatured alcohol. Specially denatured alcohol storage tanks may be placed underground. For such underground storage tanks the identifying sign shall be placed at a convenient and suitable location. (Secs. 2829, 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.110 *Description of premises.* The lot or tract of land on which the industrial alcohol plant, bonded warehouse, or denaturing plant (or any combination thereof) is situated, must be described on Form 1431 by courses and distances, in feet and inches, with the particularity required in conveyances of real estate. If the premises consist of two or more lots or parcels, the condition of the title to which is not the same, the entire premises shall be first described, followed by a separate description by courses and distances, in feet and inches, of each such lot or parcel. The continuity of the premises must be unbroken, except that the premises may be divided by a public street or highway if parts of the premises so divided abut on such street or highway opposite each other. The premises may be similarly divided by a railroad right-of-way if the railroad is a

common carrier. In such cases, each tract of land constituting the premises shall be described separately on the form. If a portion of the premises is owned in fee, unencumbered, by the proprietor, or a portion is owned by the proprietor but is encumbered, or a portion is not owned by the proprietor and he has procured consent, Form 1602, from the owner and from any encumbrancer, the entire premises shall be described first, followed by a separate description, by courses and distances, in feet and inches, of the portions thereof which are encumbered and/or of the tract which is not owned by the proprietor. (Secs. 2800 (e) (1), 3105, 3112 (a), 3124 (a) (6), 3176, I. R. C.)

§ 182.113 *Condition of title to premises.* The condition of title to the premises shall be shown on Form 1431. If the proprietor is not the owner in fee, unencumbered by any mortgage, judgment, or other lien, of the lot or tract of land on which the industrial alcohol plant, bonded warehouse, or denaturing plant is situated, the name and address of the owner of the fee, and of any mortgagee, judgment-creditor, and of any person having a lien thereon, shall be stated. Where the written consent of the owner of the fee, and of any mortgagees, judgment-creditors, or other lienors, is filed for an industrial alcohol plant or bonded warehouse, as provided in § 182.119, or where an indemnity bond is filed in lieu of such written consent, as provided in § 182.122, such fact, together with information as to the kind, date, and amount of the encumbrance and the balance due thereon shall be shown on the Form 1431 in connection with the statement of the present condition of the title. In cases where an indemnity bond is filed, the date of the district supervisor's approval of the filing of such bond shall also be given. (Secs. 2800 (e) (1), 2815 (b) (1), 3105, 3112 (a), 3124 (a) (6), 3176, I. R. C.)

§ 182.114 *Condition of title to apparatus and equipment.* The proprietor's title to, or interest in, the distilling, warehousing, or denaturing apparatus and equipment shall be shown on Form 1431. If the proprietor is not the owner of such apparatus and equipment, unencumbered by any mortgage, judgment, or other lien, the name and address of the owner thereof and of any mortgagee, judgment-creditor, conditional sales vendor, or other lienor, shall be stated. Where the written consent of the owner and of the mortgagees, judgment-creditors, conditional sales vendors, or other lienors, is filed for an industrial alcohol plant or bonded warehouse, as provided in § 182.119, or where an indemnity bond is filed in lieu of such written consent, as provided in § 182.122, such fact, together with information as to the kind, date, and amount of the encumbrance and the balance due thereon, or, if the apparatus was purchased under a conditional sales contract, or other form of title retaining contract, the purchase price and the balance due shall be shown in connection with the statement of the proprietor's title, or interest in, the property. In cases where an indemnity bond, Form 1604, is filed, the date of the district supervisor's approval of the filing of such bond shall also be given. (Secs. 2800 (e) (1), 2815 (b) (1), 3105, 3112 (a), 3124 (a) (6), 3176, I. R. C.)

§ 182.121 *Application.* The application shall contain (a) an accurate description of the lot or tract of land on which the industrial alcohol plant or bonded warehouse is situated, and of the buildings, and the distilling apparatus and equipment thereon; (b) a full and clear statement of the condition of the title to the premises and apparatus and equipment, including the name and address of the owner and of all mortgagees, judgment-creditors, conditional sales vendors, and other persons having liens thereon, the kind, date, and amount of each encumbrance and the balance due thereon, and, in the case of apparatus and equipment purchased under a conditional sales contract, or other form of title retaining contract, the purchase price and the balance due; and (c) a full and clear statement of the reasons why the applicant cannot obtain the prescribed written consent. The district supervisor will take action on such application in accordance with the procedure prescribed in § 182.284. (Secs. 3103, 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.122 *Bond, Form 1604.* If the application is approved by the district supervisor, the applicant shall execute bond on Form 1604, "Indemnity Bond," in triplicate, in conformity with the provisions of §§ 182.184 to 182.205, and file the same with the district supervisor. The penal sum of the bond shall be equal to the appraised value of the lot or tract of land on which the industrial alcohol plant or, except as provided in paragraph (a) of this section, the bonded warehouse is situated, and the buildings, apparatus, and equipment thereon: *Provided,* That the maximum penal sum of the bond shall be $50,000 for an industrial alcohol plant, or an industrial alcohol plant and bonded warehouse situated on the same premises, and $10,000 for a bonded warehouse situated elsewhere. If such bond is filed in less than the maximum penal sum and the value of the premises, buildings, or apparatus or equipment is increased by additional land, buildings, or apparatus or equipment, an additional bond on such form to cover the increase in value will be required: *Provided further,* That if such increase in value is less than $1,000, no additional bond will be required, nor will an additional bond be required in excess of the maximum penal sums specified herein. In the event of the failure of bond on Form 1604, the proprietor will be no longer qualified unless a new and satisfactory bond is filed, or consent, as required by § 182.119, is obtained.

* * * * *

§ 182.149 *Labels and advertising matter.* Samples of labels or facsimiles thereof (or sketches, subject to the filing of the actual labels, if approved) must be attached to each copy of the Form 1479–A. Advertising matter also must be attached when required by the regulations in this part or by the Commissioner. Where permittees change labels which have been previously approved, or provide new labels for products, the formula for which has been previously approved, samples of the changed or new labels, or facsimiles thereof (or sketches, subject to the filing of the actual labels, if approved) must be submitted, attached to Form 1479–A, in quadruplicate, to the Commissioner for approval. In such cases, the formula need not be restated on Form 1479–A, but the form should be marked "For label approval only," and should give the name under which the preparation was previously approved, the laboratory number of the approved sample, if any, and the date of approval. The Commissioner will take action on the proposed changes in accordance with § 182.151. The approval of labels by the Commissioner is limited only to the manufacturing data required by the regulations in this part, and does not extend to the context of the label relative to the brand or name of the preparation, directions for use, claims of efficiency or strength, or other statements. Such approvals are made with the following wording: "Approved, conforms to Internal Revenue Reg. 3." (Secs. 3105, 3114 (c), 3124 (a) (6), 3176, I. R. C.)

§ 182.151 *Approval or disapproval of samples, formulas, processes, labels, and advertising matter.* Upon examination of the samples, formulas, processes, labels, and advertising matter by the Commissioner, he will note his approval or disapproval on all copies of Form 1479–A, retain one copy of the form, and forward the other three copies to the district supervisor, who will retain one copy for his files, furnish one copy to the branch laboratory for his district, and forward the third copy to the applicant. Both sets of the samples will be retained by the Commissioner, one of which will be furnished to the branch laboratory when needed. In addition to the other limitations in the regulations in this part, the Commissioner may, in approving Forms 1479–A, specify thereon the maximum size of the containers in which any preparation may be sold and the maximum quantity that may be sold to any person during a calendar month. The approval of the article or preparation by the Commissioner will be based on laboratory examination of the finished product, ingredients, formulas, and processes. Approval, unless restricted on Form 1479–A or by the regulations in this part, permits the packaging and labeling of any size container up to and including one gallon capacity. A change in container size only does not necessitate resubmission of formula and label. Such approval shall mean only that the sample, formula or process has been approved as conforming to the standards of the Bureau of Internal Revenue, and such approval shall in no way require the district supervisor to issue a basic permit to use specially denatured alcohol in such process, formula, or preparation. No permit shall be issued to use specially denatured alcohol unless the processes, formulas, preparations, labels, and advertising matter, when required to be submitted to the Commissioner, have been approved by him. All processes, formulas, and samples of preparations submitted to the Bureau must be treated as strictly confidential by its employees, who will be held accountable for any unwarranted dis-

closure of information respecting such processes, formulas, or samples. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.153 *Other qualifying documents.* Where the applicant is a corporation, there must be submitted with, and made a part of, the original or initial application on Form 1479, three copies of (a) certificate of incorporation or certificate authorizing the corporation to operate in the state where premises is located, if other than that in which incorporated, (b) a certified list of names and addresses of the officers and directors, and (c) list of stockholders, as provided in § 182.126. In the case of an individual owner, copartnership, or association, there must be submitted with, and made a part of, the original or initial application on Form 1479, three copies of (a) certified copy of the articles of copartnership or association, if any, (b) an affidavit giving the name of every person interested, or to be interested in, the business, whether such interest appears in the name of the interested party or in the name of another for him, and (c) where the business is to be conducted under a trade name, a trade name certificate, or if no such certificate or other document is required by the laws of the state where the premises are located, then a certified statement to that effect. In addition to the foregoing requirements, and the requirements of § 182.138 hereby made applicable, the Commissioner or district supervisor may, at any time in his discretion, require the proprietor to furnish such additional information as he may deem necessary. (Secs. 3105, 3125 (a) (6), 3176, I. R. C.)

§ 182.155 *Penal sum.* The penal sum of the bond, Form 1480, shall be in a maximum of $100,000, and a minimum of $500, and shall be computed on each wine gallon of specially denatured alcohol, including recovered and restored denatured alcohol, authorized to be on hand, in transit, and unaccounted for at any one time, at double the rate prescribed by law as the internal revenue tax on alcohol (in proof gallons): *Provided,* That the penal sum of bonds covering specially denatured alcohol, Formulas 18 and 19, shall be computed on each wine gallon at the rate prescribed by law as the tax on alcohol (in proof gallons). In the case of manufacturers recovering completely denatured alcohol or articles in the form of denatured alcohol only, the penal sum of the bond, Form 1480, shall be calculated at the same rate on the maximum quantity in wine gallons of recovered and restored denatured alcohol that may be on hand and unaccounted for at any one time. (Secs. 3105, 3114 (a), 3124 (a) (6), 3176, I. R. C.)

§ 182.160 *Penal sum.* The penal sum of the bond shall be computed on each wine gallon of specially denatured alcohol authorized to be on hand, in transit, and unaccounted for at any one time at double the rate prescribed by law as the internal revenue tax on alcohol (in proof gallons): *Provided,* That the minimum penal sum of such bond shall not be less than $10,000, and the maximum not more than $100,000. (Secs. 3105, 3114 (a), 3124 (a) (6), 3176, I. R. C.)

§ 182.168 *Other qualifying documents.* Where the applicant is a corporation, there must be submitted with, and made a part of, the original or initial application on Form 1447, three copies of (a) certificate of incorporation or certificate authorizing the corporation to operate in the state where premises are located, if other than that in which incorporated, (b) a certified list of names and addresses of the officers and directors, and (c) list of stockholders, as provided in § 182.126. In the case of an individual owner, copartnership, or association, there must be submitted with, and made a part of, the original or initial application on Form 1447, three copies of (a) certified copy of the articles of copartnership or association, if any, (b) an affidavit giving the name of every person interested, or to be interested, in the business, whether such interest appears in the name of the interested party or in the name of another for him, and (c) where the business is to be conducted under a trade name, a trade name certificate, or if no such certificate or other document is required by the laws of the State where the premises are located, then a certified statement to that effect. In addition to the foregoing requirements, and the requirements of § 182.138 hereby made applicable, the Commissioner or district supervisor may, at any time in his discretion, require the proprietor to furnish such additional information as he may deem necessary. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.181 *Other qualifying documents.* Where the applicant is a corporation, there must be submitted with, and made a part of, the original or initial application on Form 144, three copies of (a) certificate of incorporation or certificate authorizing the corporation to operate in the State where the application is filed, if other than that in which incorporated, (b) list of names and addresses of the officers and directors, and (c) list of stockholders, as provided in § 182.126. In the case of an individual owner, copartnership, or association, there must be submitted with, and made a part of, the original or initial application on Form 144, three copies of (a) certified copy of the articles of copartnership or association, if any, (b) an affidavit giving the name of every person interested, or to be interested, in the business, whether such interest appears in the name of the interested party or in the name of another for him, and (c) where the business is to be conducted under a trade name, a trade name certificate, or if no such certificate or other document is required by the laws of the State where the application is filed, then a certified statement to that effect. In addition to the foregoing requirements, and the requirements of § 182.138 hereby made applicable, the Commissioner or district supervisor may, at any time in his discretion, require the proprietor to furnish such additional information as he may deem necessary. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.207 *Preparation.* Every plat and plan shall be drawn to scale, and each sheet thereof shall bear a distinctive title and the complete name and address of the proprietor, enabling ready identification. The cardinal points of the compass must appear on each sheet, except those of elevational plans. The minimum scale of any plat will not be less than $\frac{1}{50}$ inch per foot. Each sheet of the original plat and plans shall be numbered, the first sheet being designated number 1, and the other sheets numbered in consecutive order. Plats and plans shall be submitted on sheets of tracing cloth, opaque cloth, or sensitized linen. The dimensions of plats and plans shall be 15 by 20 inches, outside measurement, with a clear margin of at least 1 inch on each side of the drawing, lettering, and writing. Plats and plans may be original drawings, or reproductions made by the "ditto process," or by blue-, brown-, or black-line lithoprint, if such reproductions are clear and distinct. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.208 *Depiction of premises.* Plats must show the outer boundaries of the premises by courses and distances, in feet and inches, in a color contrasting with those used for other drawings on the plat, and the point of beginning with respect to its distance and bearings from some near and well-known landmark must be shown. The plat must also contain an accurate depiction of the building or buildings and/or tanks comprising the premises, and any driveway, public highway, or railroad right-of-way adjacent thereto or connecting therewith. The depiction of the premises on the plat should agree with the description thereof in the application. In the case of an industrial alcohol plant or bonded warehouse, if the premises consist of two or more lots or parcels of land, the condition of title to which is not the same, each such lot or parcel shall be separately depicted by courses and distances, in feet and inches, and such lots or parcels shall be delineated or cross-hatched in contrasting colors. If two or more buildings are to be used, they must be shown in their relative positions, the designated name of each indicated, and all pipe lines or other connections, if any, between the same depicted. Where two or more buildings are used for the same purpose, the name of each such building shall include an alphabetical designation, beginning with "A," and they shall be so shown on the plat. If the establishment consists of a room or floor of a building, an outline of the building, the precise location and the dimensions of the room or floor, and the means of ingress from and egress to a public street or yard, shall be shown. All first floor exterior doors of each building on the premises will be shown on the plat. Except as provided in § 182.216, all pipe lines leading to or from the premises, the purpose for which used, and the points of origin and termination will be indicated on the plat. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.210 *Floor plans.* The plans shall include a floor plan of each floor of each building comprising the industrial alcohol plant, bonded warehouse and denaturing plant showing the general dimensions of the rooms and floors, and the location of all doors, windows, and other openings, and how such openings

are protected. The plans shall also include all apparatus, equipment and tanks established under §§ 182.15a, 182.44 and 182.49. All apparatus, tanks and equipment, except pipe lines in the industrial alcohol plant, must be shown in their exact location on the floor plans, and their designated use indicated. Pipe lines in the industrial alcohol plant may be shown if desired. As to the bonded warehouse and denaturing plant, the pipe lines must be shown, unless they are portrayed on elevational flow diagrams in accordance with § 182.217. In the case of stills, tanks, and similar equipment, the serial number and capacity shall also be shown. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.212 *Elevational plans of buildings.* The plans shall also include an exterior, elevational view of each exposure of each building or room, showing the type of security afforded the openings. The number of stories, and the height of each story, will be indicated on the elevational plans. In lieu of drawings, the proprietor may submit a photograph of each exposure of each building in a size not smaller than 7 by 9 inches. The photographs must be in sufficient detail to clearly depict the buildings from the ground to the roof, and must be properly identified. Where photographs are submitted, drawings must be furnished to show the security afforded the openings in all rooms required to be locked, such as wine room or receiving room: *Provided,* That in lieu of such drawings, the photographs may be noted to show the type of security afforded the openings in such rooms by reference to the appropriate sheet of plans on file whereon such information is shown. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.217 *Elevational flow diagrams.* Elevational flow diagrams (plans) shall be submitted covering (a) distilling material system, (b) mashing and fermenting systems, (c) distilling system, (d) the receiving tank system, and (e) the storage and denaturing systems as provided herein. Such diagrams or plans shall clearly depict all equipment in its relative operating sequence and elevation by floors, with all connecting pipe lines, valves, flanges (except as provided in § 182.214), Government locks, measuring devices, etc. The elevation by floors on the diagrams may be indicated by horizontal lines representing floor levels. All the flow diagrams as a unit must show the flow of the distilling material, and the resulting products, through the distilling material tanks, fermenters, stills, doublers, and other equipment, and the deposit of the finished spirits in the receiving room or building and the method of removal therefrom. The diagrams must also show the flow of alcohol, denaturing materials and denatured alcohol, if the storage and denaturing systems are not fully illustrated on plans pursuant to § 180.210. All major equipment, fermenters, stills, tanks, etc., must be identified on these plans as to number and use. The elevational flow diagram must be so drawn that all fixed pipe lines, except those indicated by § 182.216, may be readily traced from beginning to end. Other types of drawings that clearly depict the information required herein may be submitted in compliance with this section. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.218 *Certificate of accuracy.* The plat and plans shall bear a certificate of accuracy, preferably in the lower right hand corner of each sheet, signed by the proprietor, the draftsman, and the district supervisor, substantially in the following form:

(Name of proprietor)

(Address)

Approved ---
(Date)

(District supervisor)

Accuracy certified by:

(Name and capacity for proprietor)

(Draftsman)

Industrial Alcohol Plant No. ---

--- 19---. Sheet No. ---
(Date)

(Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.219 *Revised plats and plans.* The sheets of revised plats and plans shall bear the same number as the sheets superseded, but will be given a new date. Any additional plats and plans shall be given a new number in consecutive order, or will be otherwise numbered and lettered in such manner as will permit the filing of the plats and plans in proper sequence. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.262 *Change in proprietorship—* (a) *Suspension.* * * *

(3) *Registry of stills.* If the business is to be permanently discontinued, file Form 26, Registry of Stills, in triplicate, in accordance with § 182.432.

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§ 182.269 *Changes in construction and use.* Where a change is to be made in the construction of a room or building of an industrial alcohol plant, bonded warehouse, or denaturing plant, not involving an extension or curtailment of the premises, or where a change is to be made in the use of any portion of such premises, the permittee shall first secure approval thereof by the district supervisor, pursuant to application, in triplicate, setting forth specifically the proposed changes. Upon approval of the application, the changes will be made under the supervision of a Government officer, unless they are of such a nature as, in the opinion of the district supervisor, do not require such supervision. The completed changes will be reflected in the next amended or annual application, Form 1431, and amended plans filed by the permittee, unless the district supervisor requires the immediate filing of an amended application and amended plans. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.270 *Indemnity bond covering changes in buildings.* If buildings on industrial alcohol plant or bonded warehouse premises, or on premises which have been eliminated from the industrial alcohol plant or bonded warehouse premises, are to be demolished or altered in such a manner as to decrease the value of the property, and a lien for taxes exists on such property under section 3112, I. R. C., the permittee, if (a) the owner of the fee unencumbered, or (b) consents, in accordance with § 182.119, are necessary and have been obtained, must file with the district supervisor an indemnity bond, Form 1617, in triplicate, in a penal sum equal to the decrease in the value of the property: *Provided,* That if such decrease in value is less than $1,000, no indemnity bond will be required.

(a) *Appraisal.* The amount of the decrease in value of the property subject to the Government's lien, which will be caused by the demolition or alteration of buildings, shall be determined by appraisal by two or more competent persons designated by the district supervisor. The appraisers shall render to the district supervisor a report, in duplicate, of their appraisal, which shall include information as to the methods employed by them in determining their valuations. The appraisal shall be at the expense of the permittee, unless made by Government officers. The district supervisor may dispense with the formal appraisal when he has reason to believe that the value of the property concerned is less than $1,000. (Secs. 3103, 3105, 3112 (a), 3124 (a) (6), 3176, I. R. C.)

§ 182.272 *Indemnity bond covering removal of equipment.* If apparatus or equipment on industrial alcohol plant or bonded warehouse premises on which a lien has attached, under section 3112, I. R. C., for taxes on alcohol produced or stored, which has not been tax-paid or withdrawn for a tax-free purpose, is to be removed from the premises without replacement thereof with apparatus or equipment that will become a real fixture in law of an equal or greater value than the apparatus or equipment to be removed, (a) where the proprietor is the owner of the premises in fee unencumbered, whether the property is realty or personalty; (b) where consents, in accordance with § 182.119, are necessary and have been obtained, whether the property is realty or personalty; and (c) where an indemnity bond, Form 1604, is on file and the property is personalty; the permittee must file with the district supervisor an indemnity bond on Form 1617, in triplicate, in a penal sum equal to the value of the apparatus or equipment to be removed, or equal to the excess in value of the old apparatus or equipment to be removed over the value of the new apparatus or equipment to be substituted therefor: *Provided,* That if such value, or difference in value, as the case may be, is less than $1,000, no indemnity bond will be required. The value of the apparatus or equipment to be removed, or the difference between the value of such apparatus or equipment and the value of the apparatus or equipment to be substituted therefor, will be determined by appraisal in the manner prescribed in § 182.270 (a). (Secs. 3103, 3105, 3112 (a), 3124 (a) (6), 3176, I. R. C.)

§ 182.278 *Where operation of a bonded warehouse or denaturing plant on*

premises is continued—(a) *Suspension.* * * *

(3) *Registry of stills.* Register the stills on Form 26, in triplicate, in accordance with § 182.432, if not previously registered.

* * * * *

(b) *Resumption.* * * *

(3) *Registry of stills.* Register the stills on Form 26, in triplicate, in accordance with § 182.432, if not previously registered.

* * * * *

§ 182.284 *Indemnity bond application.* In the case of an industrial alcohol plant or bonded warehouse, when an application for permission to file an indemnity bond, Form 1604, in lieu of the written consent of the owner of the industrial alcohol plant or bonded warehouse premises or apparatus or equipment, or of any mortgagee, judgment-creditor, conditional sales vendor, or other person having a lien thereon, is submitted by the applicant and such application conforms to the requirements of the regulations in this part, the district supervisor will cause an investigation to be made of the facts upon which the application is based, and will designate two or more competent persons to make an appraisal of the value of the lot or tract of land on which the industrial alcohol plant or bonded warehouse is situated, the industrial alcohol plant or bonded warehouse, the buildings, and apparatus and equipment. The appraisal shall be made as provided in § 182.123. If the district supervisor finds, upon consideration of the appraisal and reports of investigation, that under the law and regulations an indemnity bond may properly be accepted in lieu of the consent of the owner or lienor, and if he is satisfied that the valuation placed upon the property by the appraisers is fair, he will note his approval on all copies of the application. He will then return one copy of the approved application to the applicant and retain the original for his files. He will forward the remaining copy of the application and copies of the reports of investigation and appraisal to the Commissioner at the time of forwarding the indemnity bond. If the application is disapproved, the district supervisor will note his disapproval thereon and will return all copies of such application to the applicant with a statement of the reasons for his disapproval. (Secs. 3103, 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.286 *Investigation*—(a) *Inspection of premises.* * * *

(b) *Qualification of applicant to use specially denatured alcohol.* The district supervisor shall detail an officer or officers to inspect the premises of the applicant for permit to use specially denatured alcohol to determine whether the premises and storeroom are suitable for the business to be carried on and meet the requirements of the regulations. This investigation shall include a careful inquiry into the character of the applicant. His previous business experience must be carefully inquired into, and should the officers find that the applicant is not reasonably qualified to do or engage in the business proposed, recommendation for approval shall not be made. Inquiry should also be made of reputable firms, persons, and associates who have knowledge of the particular line of business being inquired into, and who are familiar with the general requirements of the trade in their respective territories, for the purpose of ascertaining the facts necessary to determine whether the applicant is proceeding in good faith in a lawful business enterprise. The premises where the business is to be conducted shall also be made the subject of careful and detailed inquiry, and approval of any application shall be withheld as to any premises not of a character generally regarded as suitable for a manufacturing business of the kind for which application is made. Such premises shall be substantially constructed, and approval shall not be given to premises of insecure construction where there is a likelihood of theft. Examining officers will be held strictly accountable for the recommendation of approval of only such premises as are suitable for the business to be carried on, and, except in the case of very small operations, as would be generally satisfactory to strictly commercial or industrial establishments, and in locations that would commend themselves to any prudent business man. The manufacturing supplies and equipment should be ample for the business to be conducted. Where toilet articles or various liquids such as deodorants or sprays are to be manufactured, there shall be on hand raw materials, manufacturing apparatus, and packages for the finished product in a value which, in the opinion of the district supervisor, evidences the bona fides of the proposed business, and which is commensurate with the volume of business the applicant proposes to conduct. The applicant must submit a detailed inventory of all raw materials, such as oils and chemicals; of all manufacturing apparatus, such as tanks, pumps, filters, and filling machines; and all packages on hand in which the finished product is to be sold; and the inventory must be verified. In case of doubt as to appraisal of particular items, advice of disinterested persons who have knowledge of these particular lines of business shall be sought. (Secs. 3105, 3114, 3124 (a) (6), 3176, I. R. C.)

§ 182.297 *Applications and reports covering changes.* Where an application covering changes in apparatus or equipment, or in construction or use of a room or building, is approved by the district supervisor, he will retain one copy of the application and forward one copy to the permittee; and in the case of an industrial alcohol plant, bonded warehouse, denaturing plant, or user of specially denatured alcohol, one copy to the Commissioner, and, when reports covering changes in apparatus and equipment are received from Government officers in accordance with § 182.271, he will retain one copy and promptly forward one copy to the Commissioner. Similar disposition will be made of reports received from the permittee covering emergency repairs of apparatus and equipment. Where changes in buildings, apparatus, or equipment are such as to require the filing of an indemnity bond, in the case of an industrial alcohol plant or bonded warehouse, the district supervisor may approve the application, if he has recommended approval of the bond, and permit the changes in buildings, apparatus or equipment to proceed pending approval of the bond by the Commissioner. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.329 *Chemical plant producing alcohol as a byproduct.* * * *

(b) *Exception.* A manufacturer who uses products containing specially denatured alcohol in a process where part or all of the specially denatured alcohol is recovered will not be required to qualify the premises as an industrial alcohol plant, provided he obtains a permit to recover and use specially denatured alcohol in an approved process or preparation. The recovered alcohol, if necessary, must be redenatured before use, or returned to an industrial alcohol plant or denaturing plant if he has no use for such recovered alcohol, and otherwise accounted for, as provided by the regulations in this part.

(c) *Exception.* A manufacturer who uses chemicals which do not contain specially denatured alcohol, but which were manufactured under a permit with specially denatured alcohol, and uses such chemicals in a process where part or all of the specially denatured alcohol used in their manufacture is recovered, will be required to qualify the premises as an industrial alcohol plant: *Provided*, That where the Commissioner finds there is no jeopardy to the revenue, the manufacturer may be permitted, in lieu of qualification as the proprietor of an industrial alcohol plant, to obtain a permit to recover and use specially denatured alcohol. The recovered alcohol, if necessary, must be redenatured before use, or returned to an industrial alcohol plant or denaturing plant, and otherwise accounted for, as provided by the regulations in this part. (Secs. 3103, 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.356 *Distillation of liquid chemicals.* * * *

(c) *Test for alcohol.* The chemicals produced, such as butyl alcohol, isopropyl alcohol, acetone, ether, etc., must be tested for the purpose of determining the presence of ethyl alcohol, in accordance with the applicable requirements of §§ 182.368 through 182.388, or by such other method or methods as may be prescribed by the Commissioner. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§182.432 *Registry on Form 26.* Every person having in his possession or custody, or under his control, any still or distilling apparatus that is set up, must register the same on Form 26, in triplicate, with the district supervisor for the district in which it is located. Stills to be used for the production of various types of alcohol may be registered for "alcohol," and the specific type need not be shown. Thereafter, where the plant is changed from the production of one type of alcohol to another, reregistration by the same proprietor will not be required. Where an alcohol still is registered for both alcohol and chemicals, its alternate use for such purposes may be permitted by the storekeeper-gauger without further registration. The temporary suspension of a plant does not necessitate reregistration of the stills.

The operation of a plant by alternating proprietors, where no permanent change in ownership occurs, does not require reregistration of the stills by the proprietors. When there is a change in location or use or a bona fide change in ownership of a still, the still must be registered to reflect the change. The district supervisor will, upon approving the registration of a still on Form 26, retain one copy, forward one copy to the Commissioner, and return the remaining copy to the plant proprietor. The proprietor will retain his copy at the industrial alcohol plant available for inspection by Government officers. (Secs. 3103, 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.478 *Rate of tax.* The law imposes a tax on distilled spirits, including alcohol, produced in or imported into the United States, at the rate prescribed therein on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon, to be paid when withdrawn from bond. (Secs. 2800 (a) (1), 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.502 *Filling of tank car.* The tank car must be filled in the immediate presence of the storekeeper-gauger. The pipe line from the weighing tank to the tank car must be in full view of the officer, and must not be connected or used except in his presence. The officer will seal-lock the car as soon as it is filled. The proprietor will enter on Form 1440, covering the gauge of the alcohol, the symbol and serial number of the car, the number of inches above or below the full mark, and the temperature of the alcohol at filling, the serial number of the lock seal or seals, the destination, and the date of shipment; for example: "Withdrawn in U. P. tank car number 1643, filled 2'' above full mark at 80° F, lock-seal number 46457, for transfer to Ind. Alc. Bonded Whse. No. 56, New York, N. Y. Billed out 4:30 p. m., May 1, 1941." The lock-seal numbers will also be entered on Form 1439. (Secs. 3101, 3105, 3107, 3108, 3124 (a) (6), 3176, I. R. C.)

§ 182.519 *Marks and brands*—(a) *Drums, barrels, etc.* * * *

(b) *Cases of bottled alcohol.* Each package containing alcohol in bottles shall bear all the marks required by §§ 182.517 and 182.518, except the gross weight, tare, and net weight, it not being necessary to ascertain such. The number and capacity of the bottles shall, however, be shown on each package. The marks shall be placed on one side of the case. (Secs. 2808, 3103, 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.527 *Stamps*—(a) *Affixing.* Tax-paid and export stamps shall be securely affixed to the Government head of packages, or the side of cases, with a good adhesive, and, when affixed to wooden packages or cases, with a tack or staple in each corner of the stamp.

* * * * *

(c) *Covering.* After the stamp has been canceled, it must be covered with a coating of transparent shellac, lacquer, or varnish, to protect it against moisture, alteration, and removal. (Secs. 3105, 3124 (a) (6), 3176, 3301, I. R. C.)

§ 182.539 *Bottle stamps.* The proprietor must affix over the mouth of each bottle of alcohol filled in his warehouse, except when alcohol is bottled for export, an engraved bottle stamp, witl. the serial number printed thereon. (Secs. 3105, 3124 (a) (6), 3176, 3300, I. R. C.)

§ 182.540 *Procurement and issuance of stamps*—(a) *Procurement.* Bottle stamps are supplied to collectors of internal revenue in the same manner as other stamps. District supervisors will obtain supplies of such stamps from the collectors as desired, and shall forward sufficient stamps of each denomination to the storekeeper-gaugers in charge of the bonded warehouses.

(b) *Issuance.* The storekeeper-gauger will issue bottle stamps as needed. The registry number of the industrial alcohol bonded warehouse and the name of the proprietor shall be entered on each bottle stamp by the proprietor. The required information may be rubber-stamped or overprinted on the bottle stamps. The stamps shall be issued in proper serial order, starting with the lowest serial number of the stamps at the time of issuance. However, the stamps need not be affixed in serial order. The total number of stamps used for each lot bottled shall be reported on Form 1440.

(c) *Record and Report, Form 118.* Storekeeper-gaugers having custody of bottle stamps at industrial alcohol bonded warehouses will keep a record of bottle stamps received and used on Part 1 of Form 118, "Storekeeper-gauger's Monthly Record and Report of Alcohol Warehousing Stamps," as required by the instructions on the form. The record will be kept in bound form, available for inspection by other Government officers. The storekeeper-gauger will prepare his monthly report on Part 2 of Form 118 in triplicate, retain one copy thereof, furnish one copy to the proprietor, and forward one copy to the district supervisor. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.541 *Manner of affixing bottle stamps.* The bottle stamps must be securely affixed to the bottles with the use of a good adhesive. The adhesive used must be in proper liquid condition, and care must be taken to cover the entire back of the stamp with the adhesive, and to press the whole surface of the stamp firmly against the surface of the bottle sufficiently long to cause the entire surface of the stamp to adhere securely to the bottle. The stamp must pass over the mouth of the bottle, extending an approximately equal distance on two sides of the bottle. The stamp must be affixed in such manner that upon opening the bottle, a portion of the stamp will be left attached thereto until emptied. (Secs. 3105, 3124 (a) (6), 3176, 3301, I. R. C.)

§ 182.634 *Losses from packages.* Losses sustained from packages in bonded warehouses will be determined when the packages are withdrawn from warehouse, unless they are regauged for repackaging or other reason prior to withdrawal, and the loss reported on Form 1440 and Form 1443–B. Where the quantity lost from any package exceeds 1 percent in the case of metal packages, or 6 percent in the case of wooden packages, of the quantity originally contained therein, claim for remission of tax on the entire quantity lost from the package will be made by the proprietor, except as herein provided. If the loss does not exceed 1 percent, or 6 percent, so calculated, claim for remission of tax will not be required: *Provided,* That (a) claim for remission of tax will not be required for an amount less than one proof gallon, and (b) there are no circumstances indicating that the alcohol lost, or any part thereof, was unlawfully used or removed. (Secs. 3105, 3113, 3124 (a) (6), 3176, I. R. C.)

§ 182.635 *Losses in transit.* Losses in transit to bonded warehouses must be determined at the time alcohol is received at the warehouse, and the loss reported on Form 1443–A when received in tank cars, and on Form 1443–B when received in packages. Where the quantity lost from any tank car or package exceeds 1 percent (3 percent on wooden packages) of the quantity shipped therein, claim for remission of tax on the entire quantity lost from the package will be made by the proprietor, except as herein provided. If the loss does not exceed 1 percent (3 percent on wooden packages), so calculated, claim for remission of tax will not be required: *Provided,* That (a) claim for remission of tax will not be required for an amount less than one proof gallon, and (b) there are no circumstances indicating that the alcohol lost, or any part thereof, was unlawfully used or removed. (Secs. 3105, 3113, 3124 (a) (6), 3176, I. R. C.)

§ 182.657 *Deposit in storeroom.* Tax-free alcohol received pursuant to withdrawal permit, Form 1450, shall be placed in the locked storeroom or compartment required to be provided in accordance with § 182.61. Such alcohol shall remain in the original packages in the storeroom or compartment until withdrawn for use. The room or compartment for the storage of tax-free alcohol must be used for the purpose of storing such alcohol in the original containers. (Secs. 3105, 3108, 3114 (a), 3124 (a) (6), 3176, I. R. C.)

§ 182.665 *Losses in transit.* Losses in transit to tax-free permittee's premises must be ascertained at the time the alcohol is received by the permittee. Accordingly, when packages are received showing evidence of having sustained a loss in transit, the permittee should determine the extent of the loss at that time. The quantity ascertained to have been lost will be noted on Form 1451 immediately below the line on which receipt of the shipment is reported. Where the quantity lost from any package exceeds 1 percent of the quantity originally contained therein as to any metal package, or 3 percent as to any wooden package, claim for allowance of the entire quantity lost from the package will be made by the permittee, except as herein provided. If the loss does not exceed 1 percent, or 3 percent, so calculated, claim for allowance will not be required: *Provided,* That (a) claim for remission of tax will

not be required for an amount less than one proof gallon, and (b) there are no circumstances indicating that the alcohol lost, or any part thereof, was unlawfully used or removed. (Secs. 3105, 3113, 3124 (a) (6), 3176, I. R. C.)

§ 182.666 *Losses at permittee's premises.* Losses of tax-free alcohol at permittee's premises will be reported on Form 1451 for the month in which the loss in ascertained. If the loss of alcohol at a permittee's premises during any month exceeds 1 percent of the quantity on hand during the month, claim for allowance of the entire quantity lost will be made by the permittee, except as herein provided. If the loss does not exceed 1 percent, so calculated, claim for allowance will not be required: *Provided,* That (a) claim for remission of tax will not be required for an amount less than one proof gallon, and (b) there are no circumstances indicating that the alcohol lost, or any part thereof, was unlawfully used or removed. (Secs. 3105, 3113, 3124 (a) (6), 3176, I. R. C.)

§ 182.691 *Return of recovered denatured alcohol for restoration and redenaturation.* Denatured alcohol recovered for reuse by manufacturers using the same, may be shipped to industrial alcohol plants for redistillation or to denaturing plants for restoration and redenaturation. If the shipment is to a denaturing plant, such plant must be equipped for restoring recovered alcohol. The recovered alsohol will be returned to the industrial alcohol plants or denaturing plant pursuant to notice on Form 1484, as provided in § 182.895. (Secs. 3073, 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.728 *Railroad tank cars or tank trucks.* Denatured alcohol may be shipped in railroad tank cars only where the premises of both the denaturer and the consignee are equipped with suitable railroad siding facilities. Denatured alcohol may be transported by tank trucks only where suitable storage tanks are provided on the consignees' premises. The manhole covers, outlet valves, and all other openings on all railroad tank cars or tank trucks used for shipping denatured alcohol shall be equipped with facilities for sealing so that the contents cannot be removed without showing evidence of tampering. Railroad, or other appropriate seals, dissimilar in marking from cap seals used by the Bureau of Internal Revenue, for securing manhole covers, outlet valves, and all other openings in tank cars or tank trucks containing denatured alcohol, shall be furnished and affixed by the carrier or the proprietor: *Provided,* That serially numbered cap seals for use on tank trucks for the transportation of specially denatured alcohol shipped from one denaturing plant to another denaturing plant shall be furnished by the Government and affixed by the storekeeper-gauger. Immediately after filling, the tank car or tank truck shall be sealed in such a manner as will secure all openings affording access to the contents of the tank.

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§ 182.773 *Losses from packages.* Losses sustained from packages in denaturing plants will be determined when the packages are dumped for denaturation, and the loss will be reported on Form 1468–A at that time. Where the quantity lost from any package exceeds 1 percent in the case of metal packages, or 6 percent in the case of wooden packages, of the quantity originally contained therein, claim for remission of tax on the entire quantity lost from the package will be made by the proprietor, except as herein provided. If the loss does not exceed 1 percent, or 6 percent, so calculated, claim for remission of tax will not be required: *Provided,* That (a) claim for remission of tax will not be required for an amount less than one proof gallon, and (b) there are no circumstances indicating that the alcohol lost, or any part thereof, was unlawfully used or removed. (Secs. 3105, 3113, 3124 (a) (6), 3176, I. R. C.)

§ 182.774 *Losses in transit.* Losses in transit to denaturing plants must be determined at the time alcohol is received at the denaturing plant, and the loss reported on Form 1468–A. Where the quantity lost from any tank car or metal package exceeds 1 percent or 3 percent in the case of any wooden package, of the quantity shipped therein, claim for remission of tax on the entire quantity lost from the package will be made by the proprietor, except as herein provided. If the does not exceed 1 per cent, or 3 per cent, so calculated, claim for remission of tax will not be required: *Provided,* That (a) claim for remission will not be required for an amount less than one half proof gallon, and (b) there are no circumstances indicating that the alcohol lost, or any part thereof, was unlawfully used or removed. (Secs. 3105, 3113, 3124 (a) (6), 3176, I. R. C.)

§ 182.780 *Registry on Form 26.* Every denaturer having in his possession or custody, or under his control, stills set up, must register the same with the district supervisor on Form 26, as provided by § 182.432. (Secs. 2810 (a), 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.815 *Destruction or other disposition.* Specially denatured alcohol in the possession of a bonded dealer may, upon the approval of the district supervisor, be destroyed or disposed of to the proprietor of an industrial alcohol plant or a denaturing plant because of unsalability or other legitimate reason, in accordance with the provisions of §§ 182.867 to 182.869. Notations concerning the destruction or disposition of specially denatured alcohol shall be made on Form 1478. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.816 *Losses in transit.* Losses in transit to bonded dealer's premises must be ascertained at the time the specially denatured alcohol is received by the bonded dealer. Accordingly, when packages, tank cars, or tank trucks are received which show evidence of having sustained a loss in transit, the bonded dealer should determine the extent of the loss at that time. The quantity ascertained to have been lost will be reported on Form 1478 on the line on which receipt of the shipment is reported, and in the column provided therefor. Where the quantity lost from any metal package, tank car, or tank truck exceeds 1 per cent, or 3 per cent as to any wooden package, of the quantity originally contained therein, claim for allowance of the entire quantity lost from the package, tank car, or tank truck will be made by the bonded dealer, except as herein provided. If the loss does not exceed 1 per cent, or 3 percent, so calculated, claim for allowance will not be required: *Provided,* That (a) claim for allowance will not be required for an amount less than one wine gallon, and (b) there are no circumstances indicating that the specially denatured alcohol lost, or any part thereof, was unlawfully used or removed. (Secs. 3105, 3113, 3124 (a) (6), 3176, I. R. C.)

§ 182.855 *Labels*—(a) *Brand label.* * * *

(4) The legend "Contains 70 per cent alcohol by volume," "Contains 70 per cent ethyl alcohol by volume," or "Contains 70 per cent absolute alcohol by volume."

* * * * *

(b) *Caution notice.* There must be placed on each bottle, as a part of the brand label or otherwise, but not on the back of any label, a caution notice, printed in plain and legible type of not less than 6 point, reading as follows: * * *

§ 182.868 *Return to industrial alcohol plant, denaturing plant or bonded dealer.* Where specially denatured alcohol, lawfully in the possession of a manufacturer, is found to be unsuitable for use, or where any such manufacturer discontinues the use thereof, or where for any other legitimate reason such manufacturer desires so to do, such denatured alcohol may be returned to any industrial alcohol plant, denaturing plant, or bonded dealer for lawful disposition: *Provided,* That (a) consent of surety is filed on the bond (if any) of the manufacturer, extending terms thereof to cover the transportation of the specially denatured alcohol to the industrial alcohol plant, denaturer, or bonded dealer, (b) the industrial alcohol plant, denaturer, or bonded dealer consents to the return, and (c) permission for such transfer is, in each instance, first obtained from the district supervisor of the district from which the specially denatured alcohol is to be returned. The application shall be filed in triplicate with the district supervisor. If the application is approved, the district supervisor will forward one copy of the approved application to the Commissioner, attached to Form 1482, and one copy to the permittee, and retain the remaining copy for his files. If the industrial alcohol plant, denaturer, or bonded dealer is situated in another district, the district supervisor authorizing the return will forward a letter of authorization to the district supervisor of such other district. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.868a *Authorization for redenaturation of returned specially denatured alcohol.* Pursuant to appropriate application by the proprietor of the denaturing plant to which specially denatured alcohol is returned, the district

supervisor may authorize the conversion of any specially denatured alcohol not containing Methyl (wood) alcohol into any one of the completely denatured alcohol formulae by adding the required denaturants, under supervision of the Government officer. Upon authority of the district supervisor, any such specially denatured alcohol contained in tank cars may be redenatured in such tank cars at the denaturing plant premises. Appropriate entries, in red, should be made in the denaturing plant records covering such conversion. (Secs. 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.870 *Losses in transit.* Losses in transit to a manufacturer's premises must be ascertained at the time the specially denatured alcohol is received by the manufacturer. Accordingly, when packages, tank cars, or tank trucks are received which bear evidence of having sustained a loss in transit, the manufacturer should determine the extent of the loss at that time. The quantity ascertained to have been lost will be noted on Form 1482 immediately below the line on which receipt of the shipment is reported. Where the quantity lost from any metal package, tank car, or tank truck exceeds 1 per cent, or 3 per cent as to any wooden package, of the quantity originally contained therein, claim for allowance of the entire quantity lost from the package, tank car, or tank truck will be made by the manufacturer, except as herein provided. If the loss does not exceed 1 per cent, or 3 per cent, so calculated, claim for allowance will not be required: *Provided,* That (a) claim for allowance will not be required for an amount less than one wine gallon, and (b) there are no circumstances indicating that the specially denatured alcohol lost, or any part thereof, was unlawfully used or removed. (Secs. 3105, 3113, 3124 (a) (6), 3176 I. R. C.)

§ 182.874 *Form 1482*—(a) *Recovery.* * * *

(b) *Special entries.* If specially denatured alcohol is destroyed on the premises, or is returned to an industrial alcohol plant, or a denaturer, or bonded dealer, or disposed of to another manufacturer, notation of such transactions, in the case of destruction, giving the dates of the destruction and, if supervised, the name of the officer supervising the destruction; and, in the case of disposal, the name and address of the industrial alcohol plant, denaturer, bonded dealer, or manufacturer to whom shipped, and the date, quantity, and formula number, etc., shall be made on the form. (Secs. 3070, 3105, 3124 (a) (6), 3176, I. R. C.)

§ 182.895 *Shipment to industrial alcohol plant or denaturing plant.* Recovered denatured alcohol requiring restoration or redenaturation, or both, unless redenatured on the manufacturer's premises in accordance with § 182.894, shall be shipped to an industrial alcohol plant for restoration, or to a denaturing plant for restoration and redenaturation: *Provided,* That where the recovered alcohol is to be restored and the shipment is to a denaturing plant, the denaturing plant must be equipped with the necessary apparatus to restore the alcohol. Appropriate entries of the recovered denatured alcohol shall be made on Forms 1442 and 1452 as to industrial plant transactions, and on Form 1468–F as to denaturing plant transactions.

(a) *Marks on packages.* Packages of recovered denatured alcohol shipped to an industrial alcohol plant or a denaturing plant for restoration or redenaturation must be numbered in serial order and have marked or stenciled thereon the name of the manufacturer, his permit number and address, and the quantity of alcohol contained therein, and the words "Recovered (specially) or (completely) denatured alcohol formula No. ____."

(b) *Notice, Form 1484.* The manufacturer, at the time of shipping recovered denatured alcohol to an industrial alcohol plant or a denaturing plant, shall submit Form 1484, "Manufacturer's Notice of Shipment of Recovered Denatured Alcohol." The notice shall give all of the information called for by the form, and shall be forwarded on the day of shipment to the storekeeper-gauger at the industrial alcohol plant or denaturing plant, and to the district supervisor of the district in which the industrial alcohol plant or denaturing plant is located, as provided in subparagraphs (1) and (2) of this paragraph.

(1) *Interdistrict shipments.* When shipment is made to an industrial alcohol plant or a denaturing plant located in another supervisory district, the manufacturer will prepare Form 1484, in triplicate, and forward one copy to the storekeeper-gauger at the plant to which shipment is made, and the remaining copies to the district supervisor of the district in which the plant is located. The district supervisor will check both copies of the form with the monthly report of the receiving plant, execute his certificate of report of receipt on the form, and forward one copy of the form to the district supervisor of the manufacturer's district, who will check the form against the manufacturer's monthly report on Form 1482.

(2) *Intradistrict shipments.* When recovered alcohol is shipped to an industrial alcohol plant or a denaturing plant located in the same district, the manufacturer will prepare Form 1484, in duplicate, and forward one copy to the storekeeper-gauger at the receiving plant, and the remaining copy to the district supervisor. The district supervisor will check the form with the monthly reports of the manufacturer and the receiving plant on Forms 1482 and 1442, or 1468–F.

(c) *Record of shipment.* All denatured alcohol recovered for reuse on the manufacturer's premises and shipped to an industrial alcohol plant or a denaturing plant for restoration or denaturation shall be duly entered by the manufacturer on his monthly report, Form 1482. (Secs. 3070, 3073, 3105, 3124 (a) (6), 3176, I. R. C.)

3. The words "Warehouse Stamp" are hereby deleted from Figure 6 of § 182.528.

4. These amendments are designed to simplify requirements dealing with equipment, plant facilities, construction and premises, the preparation and filing of qualifying documents, indemnity bonds required for the removal of equipment, the registration of stills and losses of alcohol, and to prescribe other provisions of a corrective or clarifying nature. It is not intended by these amendments to require permittees to file additional plats and plans, or to change equipment immediately, in cases where the existing documents and equipment conform essentially to the regulations prior to these amendments. Upon filing new plats and plans covering extensive changes in premises and equipment, these new requirements must be observed.

5. This Treasury decision shall be effective on the 31st day after the date of its publication in the FEDERAL REGISTER.

(26 U. S. C. 2800, 2808, 2810, 2815, 2823, 2829, 3070, 3073, 3101, 3103, 3105, 3107, 3108, 3112, 3113, 3114, 3124, 3176, and 3300)

[SEAL] FRED S. MARTIN,
Acting Commissioner of Internal Revenue.

Approved: July 1, 1949.

THOMAS J. LYNCH,
Acting Secretary of the Treasury.

[F. R. Doc. 49–5565; Filed, July 7, 1949; 8:51 a. m.]

[T. D. 5712]

PART 183—PRODUCTION OF DISTILLED SPIRITS

TRANSFER TO WAREHOUSE OFF DISTILLERY PREMISES

1. Sections 183.313, 183.314, 183.314a, 183.315, 183.322, 183.323, 183.326, 183.327, 183.328, 183.328a, 183.329, 183.331, 183.332, and 183.333 of Regulations 4 (26 CFR, Part 183) approved February 28, 1940, relating to production of distilled spirits, are hereby amended as follows:

TRANSFER TO WAREHOUSE OFF DISTILLERY PREMISES IN SAME DISTRICT, EXCEPT WAREHOUSE OPERATED BY DISTILLER ON CONTIGUOUS PREMISES

§ 183.313 *Application, Form 236.* Where spirits are to be transferred to and entered for deposit in an internal revenue bonded warehouse located off the distillery premises in the same supervisory district, and such warehouse is not operated by the distiller on premises contiguous to the distillery premises, the proprietor of the receiving warehouse shall execute an application for the transfer of the spirits on Form 236. The applicant shall enter all applicable data indicated by the form including the maximum quantity in tax gallons to be transferred in any one truck, railroad car, or other vehicle, and the type of conveyance. The name of the carrier shall not be specified on Form 236. The applicant shall prepare an original and five copies of Form 236 and give them to the storekeeper-gauger in charge of the receiving warehouse. (Secs. 2878, 2883, 3176, I. R. C.)

§ 183.314 *Storekeeper-gauger's certificate of sufficiency of warehouse bond.*

Upon receipt of Form 236 by the storekeeper-gauger in charge of the warehouse, he will compare the penal sum of the bond as stated in the application with his record furnished by the district supervisor pursuant to Regulations 10 (26 CFR, Part 185). If the bond is given in the maximum penal sum of $200,000, he will certify to the sufficiency thereof on Form 236 and return all six copies of the form to the proprietor of the warehouse. If the bond is given in less than the maximum penal sum, the storekeeper-gauger in charge will determine from his records whether the tax liability on the quantity of distilled spirits represented by the Form 236, plus the quantity of distilled spirits stored in the warehouse, plus the quantity represented by all outstanding approved Forms 236, is within the limits of the penal sum of the transportation and warehousing bond. If so, he will certify to the sufficiency of the bond on Form 236, record such certification in his records, and return all six copies of the form to the proprietor. If the transportation and warehousing bond is not sufficient, he will certify to that fact on Form 236 and return all six copies to the proprietor. The proprietor will forward all six copies of the approved Form 236 to the proprietor of the consignor-distillery. The proprietor of the warehouse will be responsible for all outstanding approved Forms 236. If, at any time, he decides not to use one, he will obtain all copies from the consignor and give them to the storekeeper-gauger in charge of the warehouse for cancellation and return to the proprietor of the warehouse. (Sec. 3176, I. R. C.)

§ 183.314a *Spirits to be transferred.* When the distiller desires to make shipment, he will give a copy of Form 236 to the storekeeper-gauger in charge and furnish him a complete description of the spirits to be shipped. (Sec. 3176, I. R. C.)

§ 183.315 *Report of gauge.* Unless previously packaged, the spirits designated by the proprietor to be transferred will be drawn from the receiving cisterns into casks or packages, gauged, marked and branded, or into a weighing tank, gauged, and run by pipe line into a properly equipped railroad tank car. Only spirits produced at a proof in excess of 159 degrees and reduced in the receiving cisterns to not more than 159 and not less than 100 degrees of proof may be transported in railroad tank cars. The quantity transferred shall not exceed the maximum stated in the application. The details of the guage will be entered by the storekeeper-gauger on five copies of Form 1520. (Secs. 2878, 2883, 3176, 4017, I. R. C.)

§ 183.322 *Distiller's entry for deposit.* When the spirits have been packaged, or run into a railroad tank car and such tank car seal-locked, the storekeeper-gauger in charge will deliver the copy of Form 236 and the five copies of Form 1520 to the distiller. The distiller shall, on the same date that the spirits are to be removed from the distillery, execute on all six copies of Form 236 the description of the packages or tank car to be transferred and on all five copies of Form 1520 the entry for deposit. He shall immediately return all copies of such forms to the storekeeper-gauger in charge who will release the spirits for shipment. (Secs. 2879 (a), 3176, I. R. C.)

§ 183.323 *Storekeeper-gauger's certificate of removal.* Upon removal of the spirits, the storekeeper-gauger will execute his certificate of gauge and removal on Form 236. He will retain one copy of each form, furnish one copy of each to the distiller, forward one copy of each to the supervisor-consignor, and forward three copies of Form 236 and two copies of Form 1520 to the storekeeper-gauger in charge at the receiving warehouse. When shipment is made by truck, one copy each of Forms 236 and 1520 for the storekeeper-gauger in charge at the receiving warehouse will be sealed in an envelope addressed to such storekeeper-gauger in charge and handed to the person in charge of the truck for delivery to him, and the remaining two copies of Form 236 and one copy of Form 1520 will be mailed to such storekeeper-gauger in charge. (Secs. 2878, 2883, 3170, 3176, I. R. C.)

§ 183.326 *Storekeeper-gauger's receipt of spirits at warehouse.* After the spirits have been deposited in the receiving warehouse, the storekeeper-gauger will execute his receipt on the three copies of Form 236, noting thereon any losses or discrepancies reported on Form 1520 in accordance with §§ 183.324 and 183.325. The storekeeper-gauger in charge will retain one copy each of Forms 236 and 1520, give one copy each of Forms 236 and 1520 to the proprietor of the warehouse, and forward one copy of Form 236 to the district supervisor. No withdrawal or transfer in bond of spirits received at the warehouse will be made until the three copies of Form 236 and the two copies of Form 1520 have been received by the storekeeper-gauger in charge. (Secs. 2878, 2883, 3176, I. R. C.)

TRANSFER TO WAREHOUSE OFF DISTILLERY PREMISES, IN DIFFERENT DISTRICT

§ 183.327 *Application, Form 236.* Where spirits are to be transferred to and entered for deposit in an internal revenue bonded warehouse located in a different supervisory district than the distillery, the proprietor of the receiving warehouse shall execute an application for the transfer of the spirits on Form 236. The applicant shall enter all applicable data indicated by the form including the maximum quantity in tax gallons to be transferred in any one truck, railroad car, or other vehicle, and the type of conveyance. The name of the carrier shall not be specified on Form 236. The applicant shall prepare an original and six copies of Form 236 and give them to the storekeeper-gauger in charge of the receiving waehouse. (Secs. 2878, 2883, 3176, I. R. C.)

§ 183.328 *Storekeeper-gauger's certificate of sufficiency of warehouse bond.* Upon receipt of Form 236 by the storekeeper-gauger in charge at the warehouse, he will compare the penal sum of the bond as stated in the application with his record furnished by the district supervisor pursuant to Regulations 10 (26 CFR, Part 185). If the bond is given in the maximum penal sum of $200,000 he will certify to the sufficiency thereof on Form 236 and return all seven copies of the form to the proprietor of the warehouse. If the bond is given in less than the maximum penal sum, the storekeeper-gauger in charge will determine from his records whether the tax liability on the quantity of spirits represented by the Form 236, plus the quantity of spirits stored in the warehouse, plus the quantity represented by all outstanding approved Forms 236, is within the limits of the penal sum of the transportation and warehousing bond. If so, he will certify to the sufficiency of the bond on Form 236, record such certification in his records, and return all seven copies of the form to the proprietor. If the transportation and warehousing bond is not sufficient, he will certify to that fact on Form 236 and return all seven copies to the proprietor. The proprietor will forward all seven copies of the approved Form 236 to the proprietor of the consignor-distillery. The proprietor of the warehouse will be responsible for all outstanding approved Forms 236. If, at any time, he decides not to use one, he will obtain all copies from the consignor and give them to the storekeeper-gauger in charge of the warehouse for cancellation and return to the proprietor of the warehouse. (Sec. 3176, I. R. C.)

§ 183.328a *Spirits to be transferred.* When the distiller desires to make shipment, he will give a copy of Form 236 to the storekeeper-gauger in charge and furnish him a complete description of the spirits to be shipped. (Sec. 3176, I. R. C.)

§ 183.329 *Report of gauge.* Unless previously packaged, the spirits designated by the proprietor to be transferred will be drawn from the receiving cisterns into casks or packages, gauged, marked and branded, or into a weighing tank, gauged, and run by pipe line into a properly equipped railroad tank car. Only spirits produced at a proof in excess of 159 degrees and reduced in the receiving cisterns to not more than 159 and not less than 100 degrees of proof may be transported in railroad tank cars. The quantity transferred shall not exceed the maximum stated in the application. The details of the gauge will be entered by the storekeeper-gauger on five copies of Form 1520. (Secs. 2878, 2883, 3176, 4017, I. R. C.)

§ 183.331 *Distiller's entry for deposit.* When the spirits have been packaged, or run into a railroad tank car and such tank car seal-locked, the storekeeper-gauger in charge will deliver the copy of Form 236 and the five copies of Form 1520 to the distiller. The distiller shall, on the same date that the spirits are to be removed from the distillery, execute on all seven copies of Form 236 the description of the packages or tank car to be transferred and on all five copies of Form 1520 the entry for deposit. He shall immediately return all copies of such forms to the storekeeper-gauger in charge who will release the spirits for shipment. (Secs. 2879 (a), 3176, I. R. C.)

§ 183.332 *Storekeeper-gauger's certificate of removal.* Upon removal of the spirits, the storekeeper-gauger will execute his certificate of gauge and removal on Form 236. He will retain one copy of each form, furnish one copy of each to the distiller, forward one copy of each to the supervisor-consignor, and forward four copies of Form 236 and two copies of Form 1520 to the storekeeper-gauger in charge at the receiving warehouse. When shipment is made by truck, one copy each of Forms 236 and 1520 for the storekeeper-gauger in charge at the receiving warehouse will be sealed in an envelope addressed to such storekeeper-gauger in charge and handed to the person in charge of the truck for delivery to him, and the remaining three copies of Form 236 and one copy of Form 1520 will be mailed to such storekeeper-gauger in charge. (Secs. 2878, 2883, 3170, 3176, 4017, I. R. C.)

§ 183.333 *Storekeeper-gauger's receipt of spirits at warehouse.* The storekeeper-gauger at the receiving warehouse will examine the shipment upon its arrival and ascertain and note on both copies of Form 1520 any losses or discrepancies as provided in §§ 183.324 and 183.325. He will execute his receipt on the four copies of Form 236, noting thereon any losses or discrepancies reported on Form 1520. The storekeeper-gauger in charge will retain one copy each of Forms 236 and 1520, give one copy each of Forms 236 and 1520 to the proprietor of the warehouse, and forward two copies of Form 236 to the supervisor of his district. The district supervisor will retain one copy of Form 236 and forward the remaining copy of Form 236 to the supervisor of the district from which the spirits were transferred. No withdrawal or transfer in bond of spirits received at the warehouse will be made until the four copies of Form 236 and the two copies of Form 1520 have been received by the storekeeper-gauger in charge. (Secs. 2878, 2883, 3176, I. R. C.)

2. It is found that compliance with the notice and public rule making procedure of the Administrative Procedure Act (5, U. S. C. 1001 et seq.) is unnecessary in connection with the issuance of these regulations for the reason that the changes made are of a liberalizing character.

3. The purposes of the amendments are as follows:

a. To reduce the number of copies of reports of gauge (Form 1520) prepared by storekeeper-gaugers, by discontinuing furnishing of certain copies to district supervisors, which will result in reducing the work of storekeeper-gaugers and audit clerks without jeopardy to the revenue;

b. To expedite the receipt by the consignor-distiller of Forms 236, "Transfer of Distilled Spirits in Bond," after approval of bond coverage by the storekeeper-gauger at the consignee-warehouse, by providing that the consignee-warehouseman send them direct to the consignor-distiller in lieu of having the storekeeper-gauger at the warehouse send them to the storekeeper-gauger at the consignor-distillery for delivery to the consignor-distiller;

c. To obviate the preparation of additional Forms 236 by the consignee-warehouseman when he desires shipments made pursuant to approved Forms 236 after the expiration of ninety days, by revoking the provision that Forms 236 will be cancelled by the district supervisor upon the expiration of ninety days after approval if not used within that period or extended by the district supervisor;

d. To obviate the need for obtaining the consent of the district supervisor when the consignor-distiller desires to ship spirits by a carrier other than the one originally designated on Form 236 by the consignee-warehouseman, by directing that the name of the carrier shall not be shown on Form 236 by the consignee-warehouseman;

e. To facilitate the execution on all copies of Form 236 of the storekeeper-gauger's certificate of receipt at the consignee-warehouse by providing for the routing, when spirits are shipped from the distillery, of the copies of Forms 236 and 1520 for the consignee-warehouseman with the copies for the storekeeper-gauger at the consignee-warehouse, in lieu of sending them direct to the consignee-warehouseman.

4. This Treasury decision shall be effective on the 31st day after the date of its publication in the FEDERAL REGISTER.

(Secs. 2878, 2879 (a), 2883, 3170, 3176, and 4017, Internal Revenue Code; 26 U. S. C., secs. 2878, 2879 (a), 2883, 3170, 3176, and 4017)

[SEAL] FRED S. MARTIN,
Acting Commissioner of Internal Revenue.

Approved: July 1, 1949.

THOMAS J. LYNCH,
Acting Secretary of the Treasury.

[F. R. Doc. 49-5566; Filed, July 7, 1949; 8:51 a. m.]

[T. D. 5710]

PART 184—PRODUCTION OF BRANDY

TRANSFER TO WAREHOUSE OFF DISTILLERY PREMISES

1. Sections 184.314, 184.315, 184.315a, 184.316, 184.323, 184.324, 184.327, 184.328, 184.329, 184.329a, 184.330, 184.332, 184.333, and 184.334 of Regulations 5 (26 CFR, Part 184) approved February 28, 1940, relating to production of brandy, are hereby amended as follows:

TRANSFER TO WAREHOUSE OFF DISTILLERY PREMISES IN SAME DISTRICT, EXCEPT WAREHOUSE OPERATED BY DISTILLER ON CONTIGUOUS PREMISES

§ 184.314 *Application, Form 236.* Where brandy is to be transferred to and entered for deposit in an internal revenue bonded warehouse located off the distillery premises in the same supervisory district, and such warehouse is not operated by the distiller on premises contiguous to the distillery premises, the proprietor of the receiving warehouse shall execute an application for the transfer of the brandy on Form 236. The applicant shall enter all applicable data indicated by the form including the maximum quantity in tax gallons to be transferred in any one truck, railroad car, or other vehicle, and the type of conveyance. The name of the carrier shall not be specified on Form 236. The applicant shall prepare an original and five copies of Form 236 and give them to the storekeeper-gauger in charge of the receiving warehouse. (Secs. 2878, 2883, 3176, I. R. C.)

§ 184.315 *Storekeeper-gauger's certificate of sufficiency of warehouse bond.* Upon receipt of Form 236 by the storekeeper-gauger in charge of the warehouse, he will compare the penal sum of the bond as stated in the application with his record furnished by the district supervisor pursuant to Regulations 10 (26 CFR, Part 185). If the bond is given in the maximum penal sum of $200,000, he will certify to the sufficiency thereof on Form 236 and return all six copies of the form to the proprietor of the warehouse. If the bond is given in less than the maximum penal sum, the storekeeper-gauger in charge will determine from his records whether the tax liability on the quantity of brandy represented by the Form 236, plus the quantity of distilled spirits stored in the warehouse, plus the quantity represented by all outstanding approved Forms 236, is within the limits of the penal sum of the transportation and warehousing bond. If so, he will certify to the sufficiency of the bond on Form 236, record such certification in his records, and return all six copies of the form to the proprietor. If the transportation and warehousing bond is not sufficient, he will certify to that fact on Form 236 and return all six copies to the proprietor. The proprietor will forward all six copies of the approved Form 236 to the proprietor of the consignor-distillery. The proprietor of the warehouse will be responsible for all outstanding approved Forms 236. If, at any time, he decides not to use one, he will obtain all copies from the consignor and give them to the storekeeper-gauger in charge of the warehouse for cancellation and return to the proprietor of the warehouse. (Sec. 3176, I. R. C.)

§ 184.315a *Brandy to be transferred.* When the distiller desires to make shipment, he will give a copy of Form 236 to the storekeeper-gauger in charge and furnish him a complete description of the brandy to be shipped. (Sec. 3176, I. R. C.)

§ 184.316 *Report of gauge.* Unless previously packaged, the brandy designated by the proprietor to be transferred will be drawn from the receiving or storage tanks into packages, gauged, marked and branded, or into a weighing tank, gauged, and run by pipe line into a properly equipped railroad tank car. The quantity transferred shall not exceed the maximum stated in the application. The details of the gauge will be entered by the storekeeper-gauger on five copies of Form 1520. If the packages to be transferred were previously filled, the storekeeper-gauger will inspect them but will not regauge the same, unless the circum-

stances are such as to make a regauge advisable. Where packages previously filled are removed on the filling gauge, the storekeeper-gauger will prepare five copies of Form 1520, copying the details from the report of the filling gauge. (Secs. 2878, 2883, 3176, 4017, I. R. C.)

§ 184.323 *Distiller's entry for deposit.* When the brandy has been packaged, or run into a railroad tank car and such tank car seal-locked, the storekeeper-gauger in charge will deliver the copy of Form 236 and the five copies of Form 1520 to the distiller. The distiller shall, on the same date that the brandy is to be removed from the distillery, execute on all six copies of Form 236 the description of the packages or tank car to be transferred and on all five copies of Form 1520 the entry for deposit. He shall immediately return all copies of such forms to the storekeeper-gauger in charge who will release the brandy for shipment. (Secs. 2879 (a), 3176, I. R. C.)

§ 184.324 *Storekeeper-gauger's certificate of removal.* Upon removal of the brandy, the storekeeper-gauger will execute his certificate of gauge and removal on Form 236. He will retain one copy of each form, furnish one copy of each to the distiller, forward one copy of each to the supervisor-consignor, and forward three copies of Form 236 and two copies of Form 1520 to the storekeeper-gauger in charge at the receiving warehouse. When shipment is made by truck, one copy each of Forms 236 and 1520 for the storekeeper-gauger in charge at the receiving warehouse will be sealed in an envelope addressed to such storekeeper-gauger in charge and handed to the person in charge of the truck for delivery to him, and the remaining two copies of Form 236 and one copy of Form 1520 will be mailed to such storekeeper-gauger in charge. (Secs. 2878, 2883, 3170, 3176, I. R. C.)

§ 184.327 *Storekeeper-gaugers' receipt of brandy at warehouse.* After the brandy has been deposited in the receiving warehouse, the storekeeper-gauger will execute his receipt on the three copies of Form 236, noting thereon any losses or discrepancies reported on Form 1520 in accordance with §§ 184.325 and 184.326. The storekeeper-gauger in charge will retain one copy each of Forms 236 and 1520, give one copy each of Forms 236 and 1520 to the proprietor of the warehouse, and forward one copy of Form 236 to the district supervisor. No withdrawal or transfer in bond of spirits received at the warehouse will be made until the three copies of Form 236 and the two copies of Form 1520 have been received by the storekeeper-gauger in charge. (Secs. 2878, 2883, 3176, I. R. C.)

TRANSFER TO WAREHOUSE OFF DISTILLERY PREMISES IN DIFFERENT DISTRICT

§ 184.328 *Application, Form 236.* Where brandy is to be entered for deposit in an internal revenue bonded warehouse located in a different supervisory district than the distillery, the proprietor of the receiving warehouse shall execute an application for the transfer of the brandy on Form 236. The applicant shall enter all applicable data indicated by the form including the maximum quantity in tax gallons to be transferred in any one truck, railroad car, or other vehicle, and the type of conveyance. The name of the carrier shall not be specified on Form 236. The applicant shall prepare an original and six copies of Form 236 and give them to the storekeeper-gauger in charge of the receiving warehouse. (Secs. 2878, 2883, 3176, I. R. C.)

§ 184.329 *Storekeeper-gauger's certificate of sufficiency of warehouse bond.* Upon receipt of Form 236 by the storekeeper-gauger in charge of the warehouse, he will compare the penal sum of the bond as stated in the application with his record furnished by the district supervisor pursuant to Regulations 10 (26 CFR, Part 185). If the bond is given in the maximum penal sum of $200,000, he will certify to the sufficiency thereof on Form 236 and return all seven copies of the form to the proprietor of the warehouse. If the bond is given in less than the maximum penal sum, the storekeeper-gauger in charge will determine from his records whether the tax liability on the quantity of brandy represented by the Form 236, plus the quantity of spirits stored in the warehouse, plus the quantity represented by all outstanding approved Forms 236, is within the limits of the penal sum of the transportation and warehousing bond. If so, he will certify to the sufficiency of the bond on Form 236, record such certification in his records, and return all seven copies of the form direct to the proprietor. If the transportation and warehousing bond is not sufficient, he will certify to that fact on Form 236 and return all seven copies to the proprietor. The proprietor will forward all seven copies of the approved Form 236 to the proprietor of the consignor-distillery. The proprietor of the warehouse will be responsible for all outstanding approved Forms 236. If, at any time, he decides not to use one, he will obtain all copies from the consignor and give them to the storekeeper-gauger in charge of the warehouse for cancellation and return to the proprietor of the warehouse. (Sec. 3176, I. R. C.)

§ 184.329a *Brandy to be transferred.* When the distiller desires to make shipment, he will give a copy of Form 236 to the storekeeper-gauger in charge and furnish him a complete description of the brandy to be shipped. (Sec. 3176, I. R. C.)

§ 184.330 *Report of gauge.* Unless previously packaged, the brandy designated by the proprietor to be transferred will be drawn from the receiving or storage tanks into casks or packages, gauged, marked and branded, or into a weighing tank, gauged, and run by pipe line into a properly equipped railroad tank car. The quantity transferred shall not exceed the quantity stated in the application. The details of the gauge will be entered by the storekeeper-gauger on five copies of Form 1520. If the packages to be transferred were previously filled, the storekeeper-gauger will inspect them but will not regauge the same, unless the circumstances are such as to make a regauge advisable. Where previously filled packages are removed on the filling gauge, the storekeeper-gauger will prepare five copies of Form 1520, copying the details from the report of the filling gauge. (Secs. 2878, 2883, 3176, 4017, I. R. C.)

§ 184.332 *Distiller's entry for deposit.* When the brandy has been packaged, or run into a railroad tank car and such tank car seal-locked, the storekeeper-gauger in charge will deliver the copy of Form 236 and the five copies of Form 1520 to the distiller. The distiller shall, on the same date that the brandy is to be removed from the distillery, execute on all seven copies of Form 236 the description of the packages or tank car to be transferred and on all five copies of Form 1520 the entry for deposit. He shall immediately return all copies of such forms to the storekeeper-gauger in charge who will release the brandy for shipment. (Secs. 2879 (a), 3176, I. R. C.)

§ 184.333 *Storekeeper-gauger's certificate of removal.* Upon removal of the brandy, the storekeeper-gauger will execute his certificate of gauge and removal on Form 236. He will retain one copy of each form, furnish one copy of each to the distiller, forward one copy of each to the supervisor-consignor, and forward four copies of Form 236 and two copies of Form 1520 to the storekeeper-gauger in charge at the receiving warehouse. When shipment is made by truck, one copy each of Forms 236 and 1520 for the storekeeper-gauger in charge at the receiving warehouse will be sealed in an envelope addressed to such storekeeper-gauger in charge and handed to the person in charge of the truck for delivery to him, and the remaining three copies of Form 236 and one copy of Form 1520 will be mailed to such storekeeper-gauger in charge. (Secs. 2878, 2883, 3176, I. R. C.)

§ 184.334 *Storekeeper-gauger's receipt of brandy at warehouse.* The storekeeper-gauger at the receiving warehouse will examine the shipment upon its arrival and ascertain and note on both copies of Form 1520 any losses or discrepancies as provided in §§ 184.325 and 184.326. After the brandy has been deposited, the storekeeper-gauger will execute his receipt on the four copies of Form 236, noting thereon any losses or discrepancies reported on Form 1520. The storekeeper-gauger in charge will retain one copy each of Forms 236 and 1520, give one copy each of Forms 236 and 1520 to the proprietor of the warehouse, and forward two copies of Form 236 to the supervisor of his district. The district supervisor will retain one copy of Form 236 and forward the remaining copy of Form 236 to the supervisor of the district from which the brandy was transferred. No withdrawal or transfer in bond of brandy received at the warehouse will be made until the four copies of Form 236 and the two copies of Form 1520 have been received by the storekeeper-gauger in charge. (Secs. 2878, 2883, 3170, 3176, I. R. C.)

2. It is found that compliance with the notice and public rule-making procedure of the Administrative Procedure

Act (5, U. S. C. 1001 et seq.) is unnecessary in connection with the issuance of these regulations for the reason that the changes made are of a liberalizing character.

3. The purposes of the amendments are as follows:

a. To reduce the number of copies of reports of gauge (Form 1520) prepared by storekeeper-gaugers, by discontinuing furnishing of certain copies to district supervisors, which will result in reducing the work of storekeeper-gaugers and audit clerks without jeopardy to the revenue;

b. To expedite the receipt by the consignor-distiller of Forms 236, "Transfer of Distilled Spirits in Bond," after approval of bond coverage by the storekeeper-gauger at the consignee-warehouse, by providing that the consignee-warehouseman send them direct to the consignor-distiller in lieu of having the storekeeper-gauger at the warehouse send them to the storekeeper-gauger at the consignor-distillery for delivery to the consignor-distiller;

c. To obviate the preparation of additional Forms 236 by the consignee-warehouseman when he desires shipments made pursuant to approved Forms 236 after the expiration of ninety days, by revoking the provision that Forms 236 will be cancelled by the district supervisor upon the expiration of ninety days after approval if not used within that period or extended by the district supervisor;

d. To obviate the need for obtaining the consent of the district supervisor when the consignor-distiller desires to ship brandy by a carrier other than the one originally designated on Form 236 by the consignee-warehouseman, by directing that the name of the carrier shall not be shown on Form 236 by the consignee-warehouseman;

e. To facilitate the execution on all copies of Form 236 of the storekeeper-gauger's certificate of receipt at the consignee-warehouse by providing for the routing, when brandy is shipped from the distillery, of the copies of Forms 236 and 1520 for the consignee-warehouseman with the copies for the storekeeper-gauger at the consignee-warehouse, in lieu of sending them direct to the consignee-warehouseman.

4. This Treasury decision shall be effective on the 31st day after the date of its publication in the FEDERAL REGISTER.

(Secs. 2878, 2879 (a), 2883, 3170, 3176, and 4017, Internal Revenue Code; (26 U. S. C. secs. 2878, 2879 (a), 2883, 3170, 3176, and 4017))

[SEAL] FRED S. MARTIN,
Acting Commissioner of Internal Revenue.

Approved: July 1, 1949.

THOMAS J. LYNCH,
Acting Secretary of the Treasury.

[F. R. Doc. 49-5564; Filed, July 7, 1949; 8:50 a. m.]

[T. D. 5713]

PART 185—WAREHOUSING OF DISTILLED SPIRITS

DEPOSIT OF SPIRITS IN WAREHOUSE AND TRANSFERS IN BOND BETWEEN INTERNAL REVENUE BONDED WAREHOUSES

1. Sections 185.154, 185.298, 185.298a, 185.298b, 185.299, 185.300, 185.301, 185.302, 185.310, 185.311, 185.312, 185.312a, 185.312b, 185.312c, 185.313, and 185.314 of Regulations 10 (26 CFR, Part 185) approved May 20, 1940, relating to warehousing of distilled spirits, are hereby amended as follows:

DEPOSIT OF SPIRITS IN WAREHOUSES

SPIRITS RECEIVED IN CASKS OR OTHER APPROVED CONTAINERS

§ 185.154 *Disposition of deposit forms.* Where spirits are received from a distillery operated by the proprietor on the same or contiguous premises, the storekeeper-gauger in charge at the receiving warehouse will retain the copy of Form 1520 covering the deposit of the spirits. Upon the deposit of spirits received from a distillery not operated by the proprietor of the warehouse on the same or contiguous premises, or from another bonded warehouse, the storekeeper-gauger at the receiving warehouse will follow the procedure prescribed by § 185.311 for transfers between warehouses in the same district and § 185.314 for transfers between warehouses in different districts. (Sec. 3176, I. R. C.)

TRANSFERS IN BOND BETWEEN INTERNAL REVENUE BONDED WAREHOUSES

TRANSFERS BETWEEN WAREHOUSES IN SAME DISTRICT

§ 185.298 *Application, Form 236.* Where the transfer is to be made between bonded warehouses in the same supervisory district, the proprietor of the receiving warehouse shall execute an application for the transfer of the spirits on Form 236. The applicant shall enter all applicable data indicated by the form including the maximum quantity in tax gallons to be transferred in any one truck, railroad car or other vehicle, and the type of conveyance. The name of the carrier shall not be specified on Form 236. The applicant shall prepare an original and five copies of Form 236 and give them to the storekeeper-gauger in charge of the receiving warehouse. (Secs. 2875, 3176, I. R. C.)

§ 185.298a *Storekeeper-gauger's certificate of sufficiency of bond.* Upon receipt of Form 236 by the storekeeper-gauger in charge, he will compare the penal sum of the bond as stated in the application with his record furnished by the district supervisor pursuant to § 185.112a. If the warehouse bond is given in the maximum penal sum of $200,000, he will certify to the sufficiency thereof on Form 236, and return all six copies of the form to the proprietor of the warehouse. If the warehouse bond is given in less than the maximum penal sum, the storekeeper-gauger in charge will determine from his records whether the tax liability on the quantity of distilled spirits represented by the Form 236, plus the quantity of distilled spirits stored in the warehouse, plus the quantity represented by all outstanding approved Forms 236, is within the limits of the penal sum of the transportation and warehousing bond. If so, he will certify to the sufficiency of the bond on Form 236, record such certification in his records, and return all six copies of the form to the proprietor. If the transportation and warehousing bond is not sufficient, he will certify to that fact on Form 236 and return all six copies to the proprietor. The proprietor will forward all six copies of the approved Form 236 to the proprietor of the consignor-warehouse. The proprietor of the consignee-warehouse will be responsible for all outstanding approved Forms 236. If, at any time, he decides not to use one, he will obtain all copies from the consignor and give them to the storekeeper-gauger in charge of the warehouse for cancellation and return to the proprietor of the consignee-warehouse. (Secs. 2875, 3176, I. R. C.)

§ 185.298b *Spirits to be transferred.* When the proprietor of the shipping warehouse desires to make shipment, he will give a copy of Form 236 to the storekeeper-gauger in charge and furnish him a complete description of the spirits to be shipped. (Secs. 2875, 3176, I. R. C.)

§ 185.299 *Transfers in packages.* If the spirits to be transferred are in original packages or in packages filled from warehouse storage tanks, or are blended brandies in packages filled in the brandy-blending department, the storekeeper-gauger shall inspect the packages designated by the proprietor to be transferred and supervise the weighing thereof as provided in the Gauging Manual. He will prepare an original and four copies of Form 1619 covering only the packages to be shipped. The quantity to be transferred shall not exceed the maximum stated in the application. In the case of blended brandies the storekeeper-gauger shall also show on Form 1619 the date and serial number of the Form 1685 covering the blending of the brandies, the date of original entry of the oldest brandy in the blend and the date of original entry of the youngest brandy in the blend. The storekeeper-gauger in charge will give the copy of Form 236 and the five copies of Form 1619 to the proprietor, who shall, on the same date that the spirits are to be transferred, execute on the six copies of Form 236 the description of the packages to be transferred. He shall immediately return all copies of such forms to the storekeeper-gauger in charge. Immediately after the packages are weighed for transfer in bond, the proprietor may, if he so desires, take the proof of the spirits, provided such is done expeditiously and additional storekeeper-gaugers will not be required to supervise the operation. The taking of average or actual tare will not be permitted. If the warehouseman prepares a record of such commercial gauge, two copies thereof will be given to the storekeeper-gauger, who will retain one copy and forward the other to the storekeeper-gauger at the receiving

warehouse, as provided in § 185.310 for reference if claim is filed for loss by theft, accident, or otherwise than by leakage or evaporation, or where claim is filed under section 2801 (e) (5), Internal Revenue Code, for losses from packages of blended brandies. Upon withdrawal for transfer the packages will be marked as provided in the Gauging Manual. Forms 236 and 1619 will be disposed of in accordance with § 185.310. (Secs. 2801 (e) (5), 2875, 3176, I. R. C.)

§ 185.300 *Transfers in cases.* If the spirits to be transferred were bottled in bond before tax-payment, the storekeeper-gauger will inspect the cases designated by the proprietor to be transferred. He will prepare an original and four copies of Form 1620 covering only the cases to be shipped. The quantity to be transferred shall not exceed the maximum stated in the application. The storekeeper-gauger in charge will give the copy of Form 236 and the five copies of Form 1620 to the proprietor who shall, on the same date that the spirits are to be transferred, execute on the six copies of Form 236 the description of the cases to be transferred. He shall immediately return all copies of such forms to the storekeeper-gauger in charge. Upon withdrawal for transfer, the word "Transferred" followed by the date of transfer, the word "To," the number of the receiving warehouse, and the State in which such warehouse is located, will be plainly and durably stenciled or stamped upon the Government side of each case in letters and figures not less than three-eighths inch in height. These marks may be abbreviated as follows:

Trans. 3-29-1938

To I. R. B. W. 25 N. Y.

Where there is insufficient space on the Government side of the case, these marks may be placed upon another side of the case. Forms 236 and 1620 will be disposed of in accordance with § 185.310. (Secs. 2875, 3176, I. R. C.)

§ 185.301 *Transfer in tank cars.* If the spirits to be transferred are in a previously filled tank car designated by the proprietor to be transferred, the storekeeper-gauger will inspect the car and prepare an original and four copies of Form 1520, copying the details from the entry Form 1520, except that if the contents of the tank car were previously regauged owing to evidence of loss of spirits therefrom by theft, accident, or otherwise than by leakage or evaporation, the transfer Form 1520 will show both the original contents and the contents disclosed by the regauge. The quantity to be transferred shall not exceed the maximum stated in the application. The storekeeper-gauger in charge will give the copy of Form 236 and the five copies of Form 1520 to the proprietor who shall, on the same date that the spirits are to be transferred, execute on the six copies of Form 236 the description of the tank car to be transferred. He shall immediately return all copies of the forms to the storekeeper-gauger in charge. When the tank car is released, the key of each seal lock thereon will be forwarded on the date of shipment by the storekeeper-gauger in charge at the transferring warehouse to the storekeeper-gauger in charge at the receiving warehouse. Forms 236 and 1520 will be disposed of in accordance with § 185.310. (Secs. 2875, 3176, I. R. C.)

§ 185.302 *Transfers from storage tanks, in packages or tank cars.* If the spirits designated by the proprietor to be transferred are in storage tanks they will be drawn into packages, gauged, marked, and branded, or run into a weighing tank, gauged, and conveyed by pipe line into a railroad tank car, constructed and marked as hereinafter provided. The storekeeper-gauger will prepare a report of the gauge on an original and four copies of Form 1520, and note on each copy of the form the proof at which the spirits were distilled. The quantity to be transferred shall not exceed the maximum stated in the application. The storekeeper-gauger in charge will give the copy of Form 236 and the five copies of Form 1520 to the proprietor, who shall, on the same date that the spirits are to be transferred, execute on the six copies of Form 236 the description of the packages or tank car to be transferred. He shall immediately return all copies of the forms to the storekeeper-gauger in charge. Forms 236 and 1520 will be disposed of in accordance with § 185.310. (Secs. 2875, 3176, I. R. C.)

§ 185.310 *Storekeeper-gauger's certificate of removal.* Upon removal of the spirits, the storekeeper-gauger will execute his report of inspection or gauge and removal on the six copies of Form 236. The storekeeper-gauger in charge will retain one copy of Forms 236 and 1520, 1619 or 1620, as the case may be, furnish one copy each of such forms to the proprietor of the shipping warehouse, forward one copy of each form to the supervisor-consignor, and forward three copies of Form 236 and two copies of Form 1520, 1619 or 1620 to the storekeeper-gauger in charge of the receiving warehouse, with a copy of the proprietor's commercial gauge (if any) of packages. Where shipment of packages or cases is made by truck, one copy each of Forms 236 and 1520, 1619 or 1620, for the storekeeper-gauger in charge at the receiving warehouse will be sealed in an envelope addressed to such storekeeper-gauger in charge and handed to the person in charge of the truck for delivery to him, and the remaining two copies of Form 236 and one copy of Form 1520, 1619 or 1620 will be mailed to such storekeeper-gauger in charge. (Secs. 2875, 3170, 3176, I. R. C.)

§ 185.311 *Storekeeper-gauger's receipt of spirits at warehourse.* Upon receipt of the spirits at the receiving warehouse, the storekeeper-gauger will examine the shipment and will ascertain and note on Form 1520, 1619 or 1620, as the case may be, losses or discrepancies, as provided in §§ 185.151, 185.152 and 185.153. The proprietor may weigh and take the proof of the spirits, if desired, under the conditions specified in § 185.150. The storekeeper-gauger will execute his certificate of receipt on each copy of Form 236, noting thereon any losses or discrepancies reported on the corresponding Form 1520, 1619 or 1620. The storekeeper-gauger in charge will retain one copy each of Forms 236 and 1520, 1619 or 1620, give one copy of each form to the proprietor of the warehouse, and forward one copy of Form 236 to the district supervisor. No withdrawal or transfer in bond of spirits received at the warehouse will be made until the three copies of Form 236 and the two copies of Form 1520, 1619 or 1620, as the case may be, have been received by the storekeeper-gauger in charge. The storekeeper-gauger will report on Form 1513 the original tax gallons contained in all packages received regardless of any losses in transit. However, any package lost in transit will not be reported on Form 1513 but will be reported by the district supervisor in the warehouse account, Form 1514, for the State in which the receiving warehouse is located, in the manner indicated by the form. (Secs. 2875, 3176, I. R. C.)

TRANSFERS IN BOND BETWEEN INTERNAL REVENUE BONDED WAREHOUSES IN DIFFERENT DISTRICTS

§ 185.312 *Application, Form 236.* Where the transfer is to be made between bonded warehouses in different supervisory districts, the proprietor of the receiving warehouse shall execute an application for the transfer of the spirits on Form 236. The applicant shall enter all applicable data indicated by the form including the maximum quantity in tax gallons to be transferred in any one truck, railroad car or other vehicle, and the type of conveyance. The name of the carrier shall not be specified on Form 236. The applicant shall prepare an original and six copies of Form 236 and give them to the storekeeper-gauger in charge of the receiving warehouse. (Secs. 2875, 3176, I. R. C.)

§ 185.312a *Certificate of sufficiency of bond.* Upon receipt of Form 236 by the storekeeper-gauger in charge, he will compare the penal sum of the bond as stated in the application with his record furnished by the district supervisor pursuant to § 185.112a. If the warehouse bond is given in the maximum penal sum of $200,000, he will certify to the sufficiency thereof on Form 236, and return all seven copies of the form to the proprietor of the warehouse. If the warehouse bond is given in less than the maximum penal sum, the storekeeper-gauger in charge will determine from his records whether the tax liability on the quantity of distilled spirits represented by the Form 236, plus the quantity of distilled spirits stored in the warehouse, plus the quantity represented by all outstanding approved Forms 236, is within the limits of the penal sum of the transportation and warehousing bond. If so, he will certify to the sufficiency of the bond on Form 236, record such certification in his records, and return all seven copies of the form to the proprietor. If the transportation and warehousing bond is not sufficient, he will certify to that fact on Form 236 and return all seven copies to the proprietor. The proprietor

will forward all seven copies of the approved Form 236 to the proprietor of the consignor-warehouse. The proprietor of the consignee-warehouse will be responsible for all outstanding approved Forms 236. If, at any time, he decides not to use one, he will obtain all copies from the consignor-warehouseman and give them to the storekeeper-gauger in charge of the warehouse for cancellation and return to the proprietor of the consignee-warehouse. (Secs. 2875, 3176, I. R. C.)

§ 185.312b *Spirits to be transferred.* When the proprietor of the shipping warehouse desires to make shipment, he will give a copy of Form 236 to the storekeeper-gauger in charge and furnish him a complete description of the spirits to be shipped. (Secs. 2875, 3176, I. R. C.)

§ 185.312c *Transfers in packages, cases, and tank car.* Spirits in original packages, or in packages filled from warehouse storage tanks, will be transferred in accordance with the provisions of § 185.299. Spirits in cases, bottled in bond before taxpayment, will be transferred in accordance with the provisions of § 185.300. Spirits in a previously filled tank car will be transferred in accordance with the provisions of § 185.301. If spirits to be transferred are in storage tanks, they will be drawn into packages or into a tank car and then transferred in accordance with the provisions of § 185.302. Forms 236 and 1520, 1619 or 1620 will be disposed of in accordance with § 185.313. (Secs. 2875, 3176, I. R. C.)

§ 185.313 *Storekeeper-gauger's certificate of removal.* Upon removal of the spirits, the storekeeper-gauger will execute his report of inspection or gauge and removal on the seven copies of Form 236. The storekeeper-gauger in charge will retain one copy of Forms 236 and 1520, 1619 or 1620, as the case may be, furnish one copy each of such forms to the proprietor at the shipping warehouse, forward one copy to the supervisor-consignor, and forward four copies of Form 236 and two copies of Form 1520, 1619 or 1620 to the storekeeper-gauger in charge of the receiving warehouse, with a copy of the proprietor's commercial gauge (if any) of packages. Where shipment of packages or cases is made by truck, one copy each of Forms 236 and 1619 or 1620 for the storekeeper-gauger in charge at the receiving warehouse will be sealed in an envelope addressed to such storekeeper-gauger in charge and handed to the person in charge of the truck for delivery to him, and the remaining three copies of Form 236 and one copy of Form 1619 or 1620 will be mailed to such storekeeper-gauger in charge. (Secs. 2875, 3176, I. R. C.)

§ 185.314 *Storekeeper-gauger's receipt of spirits at receiving warehouse.* Upon receipt of the spirits at the receiving warehouse, the storekeeper-gauger will examine the shipment and will ascertain and note on Form 1520, 1619 or 1620, as the case may be, losses or discrepancies, as provided in §§ 185.151, 185.152, and 185.153. The proprietor may weigh and take the proof of the spirits, if desired, under the conditions specified in § 185.150. The storekeeper-gauger will execute his certificate of receipt on each copy of Form 236, noting thereon any losses or discrepancies reported on the corresponding Form 1520, 1619 or 1620. The storekeeper-gauger in charge will retain one copy each of Forms 236 and 1520, 1619 or 1620, give one copy of each form to the proprietor of the warehouse, and forward two copies of Form 236 to the supervisor of his district. The district supervisor will retain one copy of Form 236 and forward the remaining copy of Form 236 to the supervisor of the district from which the spirits were transferred. No withdrawal or transfer in bond of spirits received at the warehouse will be made until the four copies of Form 236 and the two copies of Form 1520, 1619 or 1620, as the case may be, have been received by the storekeeper-gauger in charge. The storekeeper-gauger will report on Form 1513 the original tax gallons contained in all packages received regardless of any losses in transit. However, any package lost in transit will not be reported on Form 1513 but will be reported by the supervisor-consignee in the warehouse account, Form 1514, for the State in which the receiving warehouse is located in the manner indicated by the form. (Secs. 2875, 3176, I. R. C.)

2. It is found that compliance with the notice and public rule making procedure of the Administrative Procedure Act (5, U. S. C. 1001 et seq.) is unnecessary in connection with the issuance of these regulations for the reason that the changes made are of a liberalizing character.

3. The purposes of the amendments are as follows:

a. To reduce the number of copies of reports of tank cars of distilled spirits transferred to an internal revenue bonded warehouse (Form 1520) and reports of packages and cases transferred between internal revenue bonded warehouses (Forms 1619 and 1620) prepared by storekeeper-gauger, by discontinuing furnishing of certain copies to district supervisors, which will result in reducing the work of storekeeper-gaugers and audit clerks without jeopardy to the revenue;

b. To expedite the receipt by the consignor-warehouseman of Forms 236, "Transfer of Distilled Spirits in Bond," after approval by the storekeeper-gauger at the consignee-warehouse, by providing that the consignee-warehouseman send them direct to the consignor-warehouseman in lieu of having the storekeeper-gauger at the consignee-warehouse send them to the storekeeper-gauger at the consignor-warehouse for delivery to the consignor-warehouseman;

c. To obviate the preparation of additional Forms 236 by the consignee-warehouseman when he desires shipments made pursuant to approved Forms 236 after the expiration of ninety days, by revoking the provision that Forms 236 will be canceled by the district supervisor upon the expiration of ninety days after approval if not used within that period or extended by the district supervisor;

d. To obviate the need for obtaining the consent of the district supervisor when the consignor-warehouseman desires to ship spirits by a carrier other than the one originally designated on Form 236 by the consignee-warehouseman, by directing that the name of the carrier shall not be shown on Form 236 by the consignee-warehouseman;

e. To facilitate the execution on all copies of Form 236 of the storekeeper-gauger's certificate of receipt at the consignee-warehouse by providing for the routing, when spirits are shipped from the consignor-warehouse, of the copies of Forms 236 and 1619 or 1620 for the consignee-warehouseman with the copies for the storekeeper-gauger at the consignee-warehouse, in lieu of sending them direct to the consignee-warehouseman.

4. This Treasury decision shall be effective on the 31st day after the date of its publication in the FEDERAL REGISTER.

(Secs. 2801 (e) (5), 2875, 2879, 3170, and 3176 Internal Revenue Code; 26 U. S. C. secs. 2801 (e) (5), 2875, 2879, 3170, and 3176)

[SEAL] FRED S. MARTIN,
Acting Commissioner of Internal Revenue.

Approved: July 1, 1949.

THOMAS J. LYNCH,
Acting Secretary of the Treasury.

[F. R. Doc. 49-5567; Filed, July 7, 1949; 8:51 a. m.]

PROPOSED RULE MAKING

CIVIL AERONAUTICS BOARD

[14 CFR, Part 42]

SCHEDULED AIR TRANSPORTATION OF CARGO

TEMPORARY AUTHORIZATION

Pursuant to authority delegated by the Civil Aeronautics Board to the Bureau of Safety Regulation, notice is hereby given that the Bureau will propose to the Board a Special Civil Air Regulation as hereinafter set forth.

Interested persons may participate in the making of the proposed rule by submitting such written data, views, or arguments as they may desire. Communications should be submitted to the Civil Aeronautics Board, attention Bureau of Safety Regulation, Washington 25, D. C. All communications received before July 25, 1949, will be considered by the Board before taking further action on the proposed rule.

Special Civil Air Regulation SR-325 which authorizes air carriers to operate a scheduled cargo-only service under the

provisions of Part 42 of the Civil Air Regulations expires August 1, 1949. In promulgating this regulation in August 1948 the Board indicated it was a temporary measure until adequate cargo-only certification and operation rules were developed. In the meantime the Board has promulgated a revised Part 42 which, it has been suggested, may in itself provide an entirely adequate set of rules for cargo operations.

Pending further consideration of this suggestion and of any change in the requirements of Part 42 which may be necessary or desirable in order to regulate scheduled cargo operations more adequately, it is intended to extend the effectiveness of SR–325 for an additional one-year period.

This regulation is proposed under the authority of Title VI of the Civil Aeronautics Act of 1938, as amended.

(Secs. 205 (a), 601–610, 52 Stat. 984, 1007, 1010; 49 U. S. C. 425 (a), 551, 554)

Dated: July 1, 1949, at Washington, D. C.

By the Bureau of Safety Regulation.

[SEAL] JOHN M. CHAMBERLAIN,
Director.

[F. R. Doc. 49–5561; Filed, July 7, 1949; 8:49 a. m.]

DEPARTMENT OF JUSTICE

Immigration and Naturalization Service

[8 CFR, Part 121]

TREATY TRADERS

READMITTANCE TO UNITED STATES

APRIL 1, 1949.

Pursuant to section 4 of the Administrative Procedure Act (60 Stat. 238; 5 U. S. C. 1003), notice is hereby given of the proposed issuance by the Commissioner of Immigration and Naturalization, with the approval of the Attorney General, of the following amendment to the rules relating to aliens coming to the United States temporarily to carry on trade pursuant to treaties. In accordance with subsection (b) of said section 4, interested persons may submit to the Commissioner of Immigration and Naturalization, Room 2–1206, Temporary Federal Office Building X, 19th and East Capitol Streets NE., Washington 25, D. C., written data, views, or arguments relative to the substantive provisions of the proposed rules. Such representations may not be presented orally in any manner. All relevant material received within 20 days following the day of publication of this notice will be considered.

Paragraph (a) of § 121.1 *Definitions*, Chapter I, Title 8 of the Code of Federal Regulations is amended to read as follows:

§ 121.1 *Definitions.* As used in this part, the term:

(a) "Trader" means (1) an alien who is admitted to the United States under the provisions of section 3 (6) of the Immigration Act of 1924, as amended, solely to carry on trade, in his own behalf or as an agent of a foreign firm or corporation engaged in trade, which is principally between the United States and the foreign state of which he is a citizen or subject under and in pursuance of an existing treaty of commerce and navigation between the United States and the country of which he is a citizen or subject or (2) an alien who is readmitted to the United States under the provisions of section 10 (g) of the Immigration Act of 1924, as amended.

(Sec. 23, 39 Stat. 892, sec. 24, 43 Stat. 166, sec. 37 (a), 54 Stat. 675; 8 U. S. C. 102, 222, 458 (a))

WATSON B. MILLER,
Commissioner of Immigration and Naturalization

Approved: July 1, 1949.

TOM C. CLARK,
Attorney General.

[F. R. Doc. 49–5545; Filed, July 7, 1949; 8:46 a. m.]

NOTICES

DEPARTMENT OF THE TREASURY

United States Coast Guard

[CGFR 49–26]

CHANGES IN FIELD ORGANIZATION

The notice containing the description of organization and functions of the United States Coast Guard, published in the FEDERAL REGISTER December 30, 1948, 13 F. R. 8815–8818, is amended effective July 1, 1949 in section 4, "Field Organization" as follows:

A. Revise the table in paragraph (b) as follows:

(1) Change the address of the Twelfth Coast Guard District to read, "913 Appraisers Bldg., 630 Sansome St., San Francisco 26, Calif."

(2) Change the description of the area comprising the Thirteenth Coast Guard District to read, "Washington, Oregon, Idaho, Montana, and Wyoming."

(3) Following the description of the Fourteenth Coast Guard District add in the first column the word "Seventeenth"; in the second column the words, "Territory of Alaska"; and in the third column the address, "Juneau, Alaska."

B. In paragraph (d) in the list of Coast Guard Districts, Marine Inspection Offices and addresses, following the subhead "Thirteenth Coast Guard District" delete "Ketchikan: Federal Building, Ketchikan, Alaska" and at the end of the list insert the following: "Seventeenth Coast Guard District Juneau: Juneau, Alaska."

In order to permit the orderly transfer of activities from Ketchikan to Juneau, the Marine Inspection Office will remain temporarily in Ketchikan until on or about August 15, 1949.

C. In paragraph (g) change subparagraph (2) to read as follows:

(2) Outside the continental United States, all of the district facilities in a given geographic area may be organized into a section with the head of the section, the Section Commander, being responsible for the operation of all units in the section. The section is used only in those cases where a part of the district is separated from the rest of the district to an unusual extent, usually by great distance from the district office. There are presently two sections with Headquarters at San Juan, P. R., and Guam, comprising Goast Guard activities in the Caribbean, and Western Pacific Ocean, respectively.

Coast Guard units in the Territory of Alaska are under the cognizance of the Thirteenth Coast Guard District until July 1, 1949. In order to permit the establishment of the Seventeenth Coast Guard District without disrupting various activities, the Office of the Commander, Seventeenth Coast Guard District will remain temporarily in Seattle, Washington until on or about August 15, 1949. During this time all inquiries or correspondence may be directed to the Commander, Seventeenth Coast Guard District in care of Commander, Thirteenth Coast Guard District.

Dated: June 30, 1949.

[SEAL] J. F. FARLEY,
Admiral, U. S. Coast Guard, Commandant.

[F. R. Doc. 49–5563; Filed, July 7, 1949; 8:50 a. m.]

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

CALIFORNIA

CLASSIFICATION ORDER

JUNE 29, 1949.

1. Pursuant to the authority delegated to me by the Director, Bureau of Land Management, by Order No. 319 dated July 19, 1948 (43 CFR 50.451 (b) (3), 13 F. R. 4278), I hereby classify under the Small Tract Act of June 1, 1938 (52 Stat. 609), as amended July 14, 1945 (59 Stat. 467, 43 U. S. C. section 682a), as hereinafter indicated, the following described land in the Los Angeles, California, land district, embracing 80 acres,

CALIFORNIA SMALL TRACT CLASSIFICATION No. 165

For lease and sale for homesites only:

T. 10 N., R. 13 W., S. B. M., Sec. 22, N½NW¼.

This land is located in southern Kern County, California, approximately 12 miles southwest of the town of Mojave, California. It is reached by an oiled road from U. S. Highway 6 at Gloster Station. The Tract is generally level, with sandy soil, and produces the usual types of desert vegetation. Temperatures range from 30 degrees Fahrenheit in winter, to 110 degrees in summer.

2. As to applications regularly filed prior to 9:00 a. m., June 16, 1949, and are for the type of site for which the land is classified, this order shall become effective upon the date it is signed.

3. As to the land not covered by applications referred to in paragraph 2, this order shall not become effective to permit leasing under the Small Tract Act until 10:00 a. m., August 31, 1949. At that time such land shall, subject to valid existing rights, become subject to application as follows:

(a) Ninety-day preference period for qualified veterans of World War II from 10:00 a. m., August 31, 1949, to the close of business on November 29, 1949.

(b) Advance period for veterans' simultaneous filings from 9:00 a. m., June 16, 1949, to the close of business on August 31, 1949.

4. Any of the land remaining unappropriated shall become subject to application under the Small Tract Act by the public generally, commencing at 10:00 a. m., November 30, 1949.

(a) Advance period for simultaneous nonpreference filings from 9:00 a. m., June 16, 1949, to the close of business on November 30, 1949.

5. Applications filed within the periods mentioned in paragraph 3 (b) and 4 (a) will be treated as simultaneously filed.

A veteran shall accompany his application with a complete photostatic, or other copy (both sides), of his certificate of honorable discharge, or of an official document of his branch of the service which shows clearly his honorable discharge as defined in § 181.36 of Title 43 of the Code of Federal Regulations, or constitutes evidence of other facts upon which the claim for preference is based and which shows clearly the period of service. Other persons claiming credit for service of veterans must furnish like proof in support of their claims. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated statements in support thereof, setting forth in detail all facts relevant to their claims.

6. All of the land will be leased in tracts of approximately 5 acres, each being approximately 330 by 660 feet, the longer dimensions to extend north and south.

7. Preference right leases referred to in paragraph 2 will be issued for the land described in the application irrespective of the direction of the tract, provided the tract conforms to or is made to conform to the area and the dimensions specified in paragraph 6.

8. Where only one five-acre tract in a ten-acre subdivision is embraced in a preference right application, an application for the remaining five-acre tract extending in the same direction will be accepted in order to fill out the subdivision notwithstanding the direction specified in paragraph 6.

9. Leases will be for a period of five years at an annual rental of $5.00 payable for the entire lease period in advance of the issuance of the lease. Leases will contain an option to purchase clause at the appraised value of $15.00 an acre, application for which may be filed at or after the expiration of one year from date the lease is issued.

10. Tracts will be subject to rights-of-way not exceeding 33 feet in width along or near the edges thereof for road purposes and public utilities. Such rights-of-way may be utilized by the Federal Government, or the State, County or municipality in which the tract is situated, or by any agency thereof. The rights-of-way may, in the discretion of the authorized officer of the Bureau of Land Management, be definitely located prior to the issuance of the patent. If not so located, they may be subject to location after patent is issued.

11. All inquiries relating to these lands should be addressed to the Manager, District Land Office, Los Angeles, California.

L. T. HOFFMAN,
Regional Administrator.

[F. R. Doc. 49-5557; Filed, July 7, 1949; 8:48 a. m.]

CIVIL AERONAUTICS BOARD

[Docket No. SA-193]

ACCIDENT OCCURRING NEAR MEMPHIS MUNICIPAL AIRPORT, MEMPHIS, TENN.

NOTICE OF HEARING

In the matter of investigation of accident involving aircraft of United States Registry NC-94266, which occurred near Memphis Municipal Airport, Memphis, Tennessee, June 22, 1949.

Notice is hereby given, pursuant to the Civil Aeronautics Act of 1938, as amended, particularly section 702 of said act, in the above-entitled proceeding that hearing is hereby assigned to be held on Wednesday, July 13, 1949, at 9:00 a. m., in Room 36 U. S. Post Office Building, Front Street, Memphis, Tennessee.

Dated at Washington, D. C., June 28, 1949.

[SEAL] RUSSELL A. POTTER,
Presiding Officer.

[F. R. Doc. 49-5562; Filed, July 7, 1949; 8:49 a. m.]

FEDERAL POWER COMMISSION

[Docket No. G-1227]

TEXAS EASTERN TRANSMISSION CORP.

ORDER FIXING DATE OF HEARING

JUNE 30, 1949.

On June 22, 1949, Texas Eastern Transmission Corporation (Applicant), a Delaware corporation having its principal place of business at Shreveport, Louisiana, filed an application for a certificate of public convenience and necessity, pursuant to section 7 (c) of the Natural Gas Act, as amended, authorizing the acquisition and operation of certain natural-gas facilities, subject to the jurisdiction of the Commission, as fully described in such application on file with the Commission and open to public inspection.

The Commission finds: Applicant has requested that its application be heard under the shortened procedure provided by § 1.32 (b) of the Commission's rules of practice and procedure for non-contested proceedings, and this proceeding is a proper one for disposition under the provisions of the aforesaid rule, provided no request to be heard, protest or petition raising an issue of substance is filed subsequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER on June 30, 1949 (14 F. R. 3596).

The Commission orders:

(A) Pursuant to the authority contained in and subect to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the Commission's Rules of Practice and Procedure, a hearing be held on July 18, 1949, at 9:30 a. m. (e. d. s. t.) in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters involved and the issues presented by such application: *Provided, however,* That the Commission may, after a non-contested hearing, forthwith dispose of the proceedings pursuant to the provisions of § 1.32 (b) of the Commission's rules of practice and procedure.

(B) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) of the said rules of practice and procedure.

Date of issuance: July 1, 1949.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 49-5551; Filed, July 7, 1949; 8:47 a. m.]

[Docket No. G-1228]

JERSEY CENTRAL POWER & LIGHT CO.

NOTICE OF APPLICATION

JULY 1, 1949.

Take notice that Jersey Central Power & Light Company (Applicant), a New Jersey corporation, address 501 Grand Avenue, Asbury Park, New Jersey, filed on June 23, 1949, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing the construction and operation of certain transmission pipe line facilities hereinafter described.

Applicant proposes to serve mixed natural and manufactured gas in what is known as its Coast Division, which distributes gas in Monmouth and Ocean Counties and supplies approximately 60% of the Applicant's gas customers, and for such purpose to construct and operate a natural gas pipe line approximately 39.4 miles in length extending from a point of connection with the

transmission mains of Texas Eastern Transmission Corporation at a point south of Bound Brook, New Jersey, thence extending in a southeasterly direction to the gas manufacturing plant of Applicant situated in Long Branch, New Jersey, wholly within the State of New Jersey. Upon the completion of said transmission line Applicant proposes to use natural gas therefrom for enriching and reforming with manufactured gas and to distribute the same to consumers in its franchise territory in its Coast Division on a 625 B. t. u. basis.

The estimated cost of the proposed facilities is $1,208,200, which will be financed out of its cash on hand and other cash reserves.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) within 15 days from the date of publication hereof in the FEDERAL REGISTER. The application is on file with the Commission for public inspection.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 49-5550; Filed, July 7, 1949; 8:47 a. m.]

[Docket No. G-1231]

UNITED GAS PIPE LINE CO.

NOTICE OF APPLICATION

JULY 1, 1949.

Take notice that United Gas Pipe Line Company (Applicant), a Delaware corporation, having its principal place of business at 1525 Fairfield Avenue, Shreveport, Louisiana, filed on June 27, 1949, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing the construction and operation of certain transmission pipe line facilities hereinafter described.

Applicant proposes to transport and sell natural gas to Walthall Natural Gas Company for resale in the Town of Tylertown, Mississippi, and for such purpose to construct and operate a tap on its Bogalusa 10-inch line and a delivery station, together with all necessary appurtenances, having an estimated maximum daily delivery capacity of approximately 770,000 cubic feet.

The estimated cost of the proposed facilities is $5,100, all of which the Applicant proposes to finance out of cash on hand.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) within 15 days from the date of publication hereof in the FEDERAL REGISTER. The application is on file with the Commission for public inspection.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 49-5556; Filed, July 7, 1949; 8:48 a. m.]

[Docket No. IT-5961]

JOSE BARRERA GONZALEZ AND CENTRAL POWER AND LIGHT CO.

NOTICE OF ORDER AUTHORIZING TRANSMISSION OF ELECTRIC ENERGY TO MEXICO AND SUPERSEDING PREVIOUS AUTHORIZATION

JULY 1, 1949.

Notice is hereby given that, on June 29, 1949, the Federal Power Commission issued its order entered June 28, 1949, authorizing transmission of electric energy to Mexico and superseding previous authorization in the above-designated matter.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 49-5549; Filed, July 7, 1949; 8:46 a. m.]

[Docket No. E-6199]

BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR, FORT PECK PROJECT, MONTANA

NOTICE OF ORDER CONFIRMING AND APPROVING RATE SCHEDULE FOR SALE OF ELECTRIC ENERGY

JULY 1, 1949.

Notice is hereby given that, on June 30, 1949, the Federal Power Commission issued its order entered June 29, 1949, in the above-designated matter, confirming and approving Fort Peck Rate Schedule FPC No. 11 for sale of electric energy for a period not extending beyond December 31, 1955.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 49-5547; Filed, July 7, 1949; 8:46 a. m.]

[Project No. 2017]

SOUTHERN CALIFORNIA EDISON CO.

NOTICE OF ORDER AUTHORIZING ISSUANCE OF LICENSE (MAJOR)

JULY 1, 1949.

Notice is hereby given that, on June 29, 1949, the Federal Power Commission issued its order entered June 28, 1949, authorizing issuance of license (major) in the above-designated matter.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 49-5548; Filed, July 7, 1949; 8:46 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 54-130]

INTERSTATE POWER CO. AND OGDEN CORP.

SUPPLEMENTAL FINDINGS AND ORDER APPROVING AMENDED COMPROMISE PLAN

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 30th day of June A. D. 1949.

Ogden Corporation ("Ogden"), formerly a registered holding company and the former parent of Interstate Power Company ("Interstate"), also a registered holding company, having filed a plan and an amendment thereto ("Compromise Plan"), pursuant to section 11 (e) of the Public Utility Holding Company Act of 1935 ("Act"), designed to effect a settlement of the subordination issues regarding the rank and status of Ogden's former holdings in Interstate and to distribute certain escrowed assets consisting of $1,050,637 in cash and 944,961 shares of Interstate's new common stock among Ogden and other holders of Interstate's old debentures and preferred stock; such Compromise Plan providing, in general, for the distribution to holders of Debenture Escrow Certificates for each $1,000 principal amount of certificates held, 102 shares of Interstate's new common stock and $73.50 cash; to holders of Interstate's old preferred stocks, including Ogden, for each share of $7 Preferred Stock and/or $7 Preferred Escrow Certificate, ½ share of Interstate's new common stock and $0.1349 cash, and for each share of $6 preferred stock and/or $6 Preferred Escrow Certificate, 45/100 share of Interstate's new common stock and $0.1214 cash; and to Ogden as holder of Interstate's formerly outstanding $2,475,000 6% demand note, 122,336 shares of Interstate's new common stock and $483,840 cash; and

Said Compromise Plan having been filed for the stated purpose of complying with the provisions of section 11 (b) and of effectuating the pertinent provisions of a plan of reorganization of Interstate approved by the Commission and by the United States District Court for the District of Delaware, and consummated as of March 31, 1948; and

Public hearings and oral argument having been held after appropriate notice, and the Commission having considered the record and having issued its findings and opinion on June 7, 1949, finding said Compromise Plan to be necessary to effectuate the provisions of section 11 (b) of the act and, if modified in certain respects, to be fair and equitable to the persons affected thereby; and

Ogden, on June 29, 1949, having filed an amendment to said Compromise Plan containing the modifications suggested by the Commission in its findings and opinion of June 7, 1949; and

Ogden having requested that the Commission's order herein conform to the requirements specified in section 1808 (f) of the Internal Revenue Code, as amended;

It is found, in accordance with said findings and opinion dated June 7, 1949, that said Compromise Plan, as modified, is necessary to effectuate the provisions of section 11 (b) of the act and fair and equitable to the persons affected thereby.

It is ordered, Pursuant to section 11 (e) of the act, that said Compromise Plan, as modified, be, and it hereby is, approved, subject to the conditions, specified in Rule U-24 and to the following additional terms and conditions:

(1) That this order shall not be operative to authorize the consummation of the proposed transactions until an ap-

propriate United States District Court, upon application thereto, shall have entered an order enforcing said Compromise Plan, as modified;

(2) That jurisdiction is generally reserved to the Commission to entertain such further proceedings to make such supplemental findings and to take such further action as it may deem appropriate in connection with said Compromise Plan, as modified, the transactions incident thereto and the consummation thereof, and to take such further action as it may deem necessary or appropriate to effectuate the provisions of section 11 (b) of the act; and that jurisdiction is specifically reserved to consider and determine the following matters:

(a) The reasonableness and appropriate allocation of all fees, expenses, and other remuneration incurred and to be incurred in connection with said Compromise Plan, as modified, and the transactions incident thereto;

(b) Appropriate steps to be taken to ensure adequate notice by Ogden and/or Chemical Bank & Trust Company, as Distribution Agent, in respect of all unclaimed cash and common stock on deposit in the Distribution Account prior to final distribution thereof to Ogden pursuant to the Compromise Plan, as modified.

It is further ordered and recited, That the distribution of common stock of Interstate held in escrow by the Chemical Bank & Trust Company and the distribution of the cash held in escrow by Manufacturers Trust Company as provided in the Compromise Plan, as modified, is necessary or appropriate to effectuate the provision of section 11 (b) of the Public Utility Holding Company Act of 1935.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 49-5553; Filed, July 7, 1949; 8:47 a. m.]

[File No. 70-2176]

COLUMBIA GAS SYSTEM, INC., AND HOME GAS CO.

NOTICE REGARDING FILING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 30th day of June 1949.

Notice is hereby given that a joint application-declaration has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by The Columbia Gas System, Inc. ("Columbia"), a registered holding company, and its subsidiary Home Gas Company ("Home"). Applicants-declarants have designated sections 6 (b), 7, 9, 10 and 12 of the act and Rules U-42, U-43 and U-45 promulgated thereunder as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than July 15, 1949, at 5:30 p. m., e. d. s. t., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request, the nature of his interest, and the issues of fact or law raised by said application-declaration, as filed or as subsequently amended, which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street N.W., Washington 25, D. C. At any time after July 15, 1949, said application-declaration, as filed or as amended, may be granted and permitted to become effective as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transactions as provided in Rules U-20 (a) and U-100 thereof.

All interested persons are referred to said joint application-declaration which is on file in the offices of this Commission for a statement of the transactions therein proposed which are summarized as follows:

Columbia proposes to make a cash capital contribution of $2,000,000 to Home and purchase $1,100,000 principal amount of 3¼% Installment Promissory Notes to be issued and sold to it by Home. The said 3¼% notes are to be payable in equal annual installments on February 15 of each of the years 1952 to 1976, inclusive and will be issued at such times as Home requires cash in connection with its 1949 construction program. None of such notes, however, will be issued and sold subsequent to March 31, 1950.

Home also proposes to amend its Certificate of Incorporation so as to increase its authorized common stock from 100,000 shares without par value to 240,000 shares of common stock having a par value of $25 per share, or an aggregate of $6,000,000 and to change its presently issued and outstanding 100,000 shares of common stock, without par value, into 160,000 shares of common stock, $25 par value. Home proposes to credit its capital surplus with the amount of $2,000,000 to be received from Columbia as a capital contribution and will transfer from its capital surplus account to its capital stock account an amount of $1,958,825.23.

The application-declaration states that the 160,000 shares of new common stock of Home will be issued as part of a recapitalization which is designed to simplify the corporate structure of Home in compliance with section 11 (b) of the act. Accordingly, applicants-declarants have requested that the order of the Commission insofar as it relates to the issuance of said shares of new common stock conform with the provisions of section 1808 (f) of the Internal Revenue Code.

The application-declaration states that the transactions relating to the issue by Home of 3¼% notes and the exchange of new common stock, $25 par value, for shares of common stock, no par value, are subject to the jurisdiction of the Public Service Commission of New York, and that the order of said commission with respect to the said transactions will be filed by amendment.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 49-5552; Filed, July 7, 1949; 8:47 a. m.]

UNITED STATES MARITIME COMMISSION

PACIFIC COAST STEAMSHIP CO.

NOTICE OF INVITATION FOR BIDS

Notice is hereby given that the United States Maritime Commission invites sealed bids from American citizens (including individuals, corporations, associations, firms and partnerships) to be received by this Commission before 11:00 a. m., e. s. t., August 29, 1949, for the construction of two twin screw steam driven passenger-trailer vessels, design Q8-S2-DW1 for the Pacific Coast Steamship Company. Copies of the invitation for bids giving further information as to requirements may be obtained upon request.

All inquiries shall be directed to the United States Maritime Commisson, Washington 25, D. C.

Dated: July 1, 1949.

By the Commission.

[SEAL] A. J. WILLIAMS, *Secretary.*

[F. R. Doc. 49-5546; Filed, July 7, 1949; 8:46 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616; E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981.

[Vesting Order 13429]

NICHOLAS BRUNING

In re: Estate of Nicholas Bruning, deceased. File No. D-28-12578; E. T. sec. 16778.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Gustav Adolph Bruning, Carsten Wilhelm Bruning, Marianne Schroeder, nee Bruning, Franzi Grunheid, nee Bruning and Nico Bruning, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof in and to the estate of Nicholas Bruning, deceased, and in and to the trusts created under the will of Nicholas Bruning, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by Mrs. Marianne R. Bruning, 915 Old England Ave., Winter Park, Florida, as Executrix, acting under the judicial supervision of the Essex County Court, Probate Division, New Jersey;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not

within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on June 21, 1949.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 49-5568; Filed, July 7, 1949; 8:51 a. m.]

[Supp. Vesting Order 13437]

EUGENE RICHARD HEROLD

In re: Estate of Eugene Richard Herold, deceased. File D-28-10204: E. T. sec. 14535.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Kaethe Muche and Paul Herold, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraph 1 hereof and each of them, in and to the Estate of Eugene Richard Herold, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by Philip G. Holmgren, as administrator, acting under the judicial supervision of the Circuit Court of the State of Oregon, for the County of Multnomah;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on June 21, 1949.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 49-5569; Filed, July 7, 1949; 8:51 a. m.]

[Vesting Order 13440]

MARTHA KUHN

In re: Estate of Martha Kuhn, deceased. File F-28-3265; E. T. sec. 4402.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Erna Kuhn, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the person named in subparagraph 1 hereof in and to the Estate of Martha Kuhn, deceased, is property payable or deliverable to, or claimed by, the aforesaid national of a designated enemy country (Germany);

3. That such property is in the process of administration by William J. Topken, as Ancillary Administrator, acting under the judicial supervision of the Surrogate's Court, New York County, State of New York;

and it is hereby determined:

4. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on June 21, 1949.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 49-5570; Filed, July 7, 1949; 8:51 a. m.]

[Vesting Order 13463]

MAX J. LEHN

In re: Stock owned by Max J. Lehn. F-28-26021-D-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Max J. Lehn, whose last known address is c/o Gustav Kost, Frankweiler, Be. Landau Rheinpfalz, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: Five (5) shares of $10 par value capital stock of Manufacturers and Traders Trust Company, 284 Main Street, Buffalo 5, New York, a corporation organized under the laws of the State of New York, evidenced by a certificate numbered A 7798, registered in the name of Max J. Lehn, c/o Gustav Kost, Frankweiler, Be. Landau Rheinpfalz, Germany, together with all declared and unpaid dividends thereon, and any and all rights in, to and under any outstanding dividend checks,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on June 21, 1949.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 49-5571; Filed, July 7, 1949; 8:51 a. m.]

[Return Order 314, Amdt.]

ROSA PRATOS SIMONELLI

Return Order No. 314, dated April 20, 1949, is hereby amended as follows and not otherwise:

By deleting under Property the following language:

The beneficial interest of Rosa Pratos Simonelli in the following insurance policies on life of Pasquale I. Simonelli:

Equitable Life Assurance Society, Policy Nos. 1714690, 2713870, 2899280, and 2901183; New York Life Insurance Company, Policy No. 4586630; Metropolitan Life Insurance Company, Policy No. 1641477A; and Travelers Insurance Company, Policy No. 1627262; said policies in custody Real Estate Section, Office of Alien Property, Washington, D. C.

All other provisions of said Return Order No. 314 and all actions taken by or on behalf of the Attorney General of the United States in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on July 1, 1949.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 49-5573; Filed, July 7, 1949; 8:52 a. m.]

[Vesting Order 8425, as Amended, Amdt.]

A. E. WASSERMAN

In re: Bank accounts, stock, bonds and claims owned by A. E. Wasserman, also known as A. E. Wassermann.

Vesting Order 8425, as amended, dated March 11, 1947, is hereby amended as follows and not otherwise:

1. By deleting subparagraph 2d of the aforesaid Vesting Order 8425, as amended, and substituting therefor the following: Thirty (30) shares of $5.00 par value capital stock of Chrysler Corporation, 341 Massachusetts Avenue, Detroit 31, Michigan, a corporation organized under the laws of the State of Delaware, evidenced by certificate number 299938, presently in the custody of Ladenburg, Thalmann & Co., 25 Broad Street, New York 4, New York, together with all declared and unpaid dividends thereon,

2. By deleting subparagraph 2f of the aforesaid Vesting Order 8425, as amended, and substituting therefor the following: Four hundred and forty (440) shares of capital stock of Sears, Roebuck & Co., 925 South Homan Avenue, Chicago, Illinois, a corporation organized under the laws of the State of New York, evidenced by certificate number NO-631293 for 40 shares and certificates numbered N255676 through N255679 for 100 shares each, registered in the name of Halle & Stieglitz, and presently in the custody of Halle & Stieglitz, 25 Broad Street, New York 4, New York, together with all declared and unpaid dividends thereon,

All other provisions of said Vesting Order 8425, as amended, and all action taken by or on behalf of the Attorney General of the United States in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on June 21, 1949.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 49-5466; Filed, July 6, 1949; 8:51 a. m.]

[Vesting Order 13467]

IWAJIRO SATAKE

In re: Stock owned by Iwajiro Satake. D-39-19239-D-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Iwajiro Satake, whose last known address is Amagasaki, Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the property described as follows:

a. Ten (10) shares of $100 par value 6% cumulative dividend participating preferred capital stock of Virginia-Carolina Chemical Corporation, a corporation organized under the laws of the State of Virginia, evidenced by certificate numbered 1109, registered in the name of Iwajiro Satake, together with all declared and unpaid dividends thereon, and

b. Twenty-five (25) shares of no par value common capital stock of Virginia-Carolina Chemical Corporation, a corporation organized under the laws of the State of Virginia, evidenced by certificate numbered NYCO3208, registered in the name of Iwajiro Satake, together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on June 21, 1949.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 49-5572; Filed, July 7, 1949; 8:52 a. m.]